JEFFERSON CENTRAL APPRAISAL DISTRICT

MASS APPRAISAL REPORT

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BRUCE W. SAUTER
STATE ASSESSMENT SERVICES

Mr. Eugene Jackson, Executive Director
International Association of Assessing Officers
130 East Randolph Street, Suite 850
Chicago, Illinois 60601

June 9, 1998

Dear Mr. Jackson :

The following comments complete the review of the Jefferson County Appraisal District's Uniform Standards of Professional Appraisal Practices (USPAP) resubmitted after revisions based on IAAO recommendations to strengthen its level of compliance with USPAP. This is not being evaluated against any other IAAO Standards (Mass Appraisal, Tax Policy, Ratio Studies, Mapping, ...). Substantial clarification and improvements have been noted in the revised document. **The County appears to have sufficient guidelines for USPAP compliance and should continue managing the implementation of these guidelines for continued compliance.**

The Code of Ethics, Educational Requirements and training, and Regulations on Records Retention (albeit that a Jurisdictional Exception was noted) all provide the appropriate guidelines for USPAP compliance. The ultimate responsibility, however, rests with the individual. Although staff may collectively possess all the necessary appraisal expertise to value any property in the jurisdiction, each assignment requires a personal evaluation of competency requirements. Staff appraisers, if also licensed by the State Appraisal Licensing Board, may be personally required to maintain their appraisal records in excess of jurisdictional requirements.

It is also acknowledged that USPAP Standards are requirements some of which have no room for variance while others are meant to be substantial "good faith" efforts. For example, Standard 6-1 "... not commit a substantial error of omission or commission that significantly affects a mass appraisal; not render a mass appraisal in a careless or negligent manner ..." are areas in which thorough verification of data and procedures and statistical testing promote compliance, but do not guarantee perfection. On the other hand, ethics and management provisions or defining the value being considered must be in strict compliance. Constant refinement of data quality and quantity will always contribute to improved appraisal performance and compliance with USPAP standards.

Very truly yours,

Bruce W. Sauter

Bruce W. Sauter

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CAE • AAS • CMS • RES • PPS Professional Designations

July 13, 1998

Mr. Ronald R. Bieber, RPA
Chief Appraiser
Jefferson County Appraisal District
4610 S. Fourth St.
Beaumont, TX 77705

Dear Mr. Bieber,

Enclosed find the comments provided by Mr. Bruce Sauter, on behalf of IAAO, concerning revisions to your operations manual.

Thank you for allowing us to be of service and know that you may always contact us when you need this type of assistance.

Very truly yours,

Eugene Jackson
IAAO, Executive Director

JEFFERSON CENTRAL APPRAISAL DISTRICT

MASS APPRAISAL REPORT

SUMMARY OUTLINE FOR 2026

TABLE OF CONTENTS

REAPPRAISAL PROGRAM REPORT ____ *2*

Introduction ____ 2

TDLR PROPERTY TAX PROFESSIONALS CODE OF ETHICS ____ *4*

RECORD KEEPING ____ *5*

EDUCATIONAL REQUIREMENTS ____ *5*

PROPERTY IDENTIFICATION ____ *8*

VALUATION APPROACH ____ *9*

Market Value ____ 9

AREA ANALYSIS ____ *10*

NEIGHBORHOOD ANALYSIS ____ *18*

HIGHEST AND BEST USE ANALYSIS ____ *20*

COLLECTION OF FIELD DATA FOR REAPPRAISAL ____ *25*

MARKET ANALYSIS ____ *26*

DATA COLLECTION/VALIDATION ____ *27*

Data Collection Sources ____ 27

VALUATION ANALYSIS ____ *30*

MISCELLANEOUS CATEGORIES ____ *30*

RESIDENTIAL SCHEDULES ____ *32*

COMMERCIAL SCHEDULES ____ *43*

PERSONAL PROPERTY SCHEDULE ____ *47*

STATISTICAL ANALYSIS ____ *49*

INDIVIDUAL VALUE REVIEW PROCEDURES ____ *50*

PERFORMANCE TESTS ____ *55*

STATEMENT OF EXTRAORDINARY ASSUMPTIONS AND LIMITING CONDITIONS ____ *57*

CERTIFICATION ____ *59*

REAPPRAISAL PROGRAM REPORT

Introduction

The purpose of this report/document is to aid the taxpaying public in obtaining a better understanding of the methods, techniques and **scope of work** utilized by the Jefferson Central Appraisal District (JCAD) in the valuation and reappraisal of taxable property within Jefferson County. This report attempts to comply with Standards 5 and 6 of the Uniform Standards of Professional Appraisal Practice, effective January 1, 2026. A more detailed and comprehensive Operations Manual is also maintained by JCAD. To comply with the **scope of work** rule as implemented by USPAP effective July 1, 2006, JCAD has prepared an appraisal plan detailing the **scope of work** for the years 2025 and 2026. The SCOPE OF WORK RULE was added to emphasize the requirements for problem identification, determining the appropriate scope of work, and disclosure of the scope of work that was performed in appraisal and appraisal review assignments.

The Chief Appraiser is the chief administrative and executive officer of the Appraisal District. The Chief Appraiser employs and directs the district's staff, oversees all aspects of the Appraisal District's operations, and performs either directly or through the District's staff a variety of legal operations.

The Chief Appraiser's responsibilities are as follows:

1. Discover, list and appraise property;
2. Determine exemption and special appraisal requests;
3. Organize periodic reappraisals; and
4. Notify taxpayers, taxing units and the public concerning property values.

JCAD consists of five (5) departments: Administration, Appraisal, Information & Exemption, IT System Support/Data and GIS/Mapping. The Chief Appraiser may employ temporary services, legal services, consulting services or private appraisal services as needed to perform his/her duties.

The Administration Department consists of the Chief Appraiser, Administrative Coordinator, Business Manager and Business Assistant.

The departments headed by the Assistant Chief Appraiser include: Residential, Commercial, Personal Property, Information & Exemption, IT System Support/Data and GIS/Mapping.

The 2026 tax roll for Jefferson County indicates the following total of parcels. These parcels are comprised of:

Residential	84,104
Commercial	7,713
AG accounts	4,623
Vacant land	27,940
Industrial	289
Personal Property	664
Mineral	6,141
Exempt	21,986
Total Parcels	153,460

TDLR PROPERTY TAX PROFESSIONALS CODE OF ETHICS

94.100. Code of Ethics. (New rule effective January 18, 2010, 35 TexReg 367; amended effective October 15, 2010, 35 TexReg 9083)

Registrants must:

(1) Be guided by the principle that property taxation should be fair and uniform, and apply all laws, rules, methods, and procedures, in a uniform manner, to all taxpayers;
(2) Not accept or solicit any gift, favor, or service that might reasonably tend to influence the registrant in the discharge of official duties, with the following exceptions:
    (a) The benefit is used solely to defray the expenses that accrue in the performance of duties or activities in connection with the office which are non-reimbursable by the state or political subdivision;
    (b) A political contribution as defined by Title 15 of the Election Code; or
    (c) An item with a value of less than $50, excluding cash or a negotiable instrument;
(3) Not use information received in connection with the duties of an appraiser, assessor, or collector for their own purposes, unless such information can be known by ordinary means to any ordinary citizen;
(4) Not engage in an official act that is dishonest, misleading, fraudulent, deceptive, or in violation of law;
(5) Not conduct their professional duties in a manner that could reasonably be expected to create the appearance of impropriety;
(6) Not accept an appraisal, assessment, or collection related assignment that can reasonably be construed as being in conflict with the registrant's responsibility to their jurisdiction, employer, or client, or in which the registrant has an unrevealed personal interest or bias; and
(7) Not accept an assignment or responsibility in which the registrant has a personal interest without full disclosure of that interest.

RECORD KEEPING

Retention periods for documents including appeal records, appraisal cards, appraisal correspondence, appraisal field notes, appraisal monitoring documentation, appraisal rolls-amendments and notices, appraisal rolls and abstracts are required by the State of Texas. These requirements differ from the record keeping requirements of the USPAP; therefore, a **JURISDICTIONAL EXCEPTION** applies. A copy of this retention period document as it applies to appraisal districts as well as a signed Certification and Acceptance sheet and a listing of the retention period codes are included as ADDENDUM #5 of this report.

Pursuant to Local Government Code §203.041 – Texas State Library and Archives Commission SLR 500 (2/93), original filing July 28, 1994, Page 6 of 45.

EDUCATIONAL REQUIREMENTS

Successful completion of educational courses as well as level examinations are mandatory. After appraisers have completed the Level 4 examination and the number of hours of experience has been met, a designation of RPA, Registered Professional Appraiser, is awarded. The appraiser must then re-certify every other year from the date of the first certification while registered. Re-certification consists of obtaining 30 continuing education units (CEU's) to include, two hours in Professional Ethics and a state Laws and Rules Update Course, along with 3.5 hours in USPAP. As of September 2009, the Texas Department of Licensing and Regulation has assumed the regulations and educational requirements for all RPA designations.

Until further notice the current guidelines and course requirements for certification are

as follows:

Class 2 – (completed within 12 months of becoming registered as Class 1 Appraiser)

32 hours of Basics of Texas Property Tax System

8 hours of Professional Ethics

Class 3 – (completed within 36 months of becoming registered as Class 1 Appraiser)

18 hours of Income Approach to Value

18 hours of Theory and Practice of Personal Property Appraisal

15 hours of Uniform Standards of Professional Appraisal Practices (USPAP)

24 hours in Theory and Practice of Appraisal of Real Property

Class 3 Examination

Class 4 (RPA) – (completed within 60 months of becoming registered as a Class 1 Appraiser and cannot be earned until registrant has 36 months of experience as an Appraiser registrant)

18 hours in Analyzing Real Property Appraisal

16 hours in Texas Property Tax Law

18 hours in Mass Appraisal

3.5 hours in USPAP (if no USPAP within 2 years)

Class 4 Examination

Currently 7 of 14 appraisers as well as 3 appraiser supervisors for Jefferson Central Appraisal District have met the requirements and hold the RPA designation.

In order to maintain their level of expertise, continue their education and keep abreast of new innovations in the industry, all employees of Jefferson Central Appraisal

District attend conferences, workshops, and meetings when these courses pertain to their job description.

Some employees in our office have obtained IAAO designations. These designations immediately establish qualifications and credibility and are a universal, portable measure of one's capabilities recognized around the world. Designees report gaining confidence in their abilities and the respect of their peers and those that they serve. Earning a designation is a rewarding experience, demonstrating that you have attained the highest level of professionalism. To earn an IAAO designation, one must possess the established qualifications and complete the requirements for the particular designation pursued. Each designation has experience and formal education qualifications. All of them also require completion of specified coursework and demonstration that one possesses knowledge of the course material by successful completion of a comprehensive examination.

One appraiser from Jefferson Central Appraisal District, two appraiser supervisors, the Assistant Chief Appraiser and the Chief Appraiser have obtained their RES (Residential Evaluation Specialist) certification from IAAO. The Assistant Chief Appraiser, one Appraiser, one Appraiser supervisor and the Chief Appraiser have also obtained their AAS (Assessment Administration Specialist). Two employees obtained their CMS (Cadastral Mapping Specialist) certification from IAAO. Re-certification consists of 70 continuing education units every 5 years. The Chief Appraiser and Assistant Chief Appraiser have successfully completed the Chief Appraiser Institute.

The Jefferson Central Appraisal District has earned the Certificate of Excellence in Assessment Administration from the International Association of Assessing Officers. This designation recognizes governmental units that integrate the highest level of excellence in the property tax appraisal field.

PROPERTY IDENTIFICATION

Jefferson Central Appraisal District field cards and appraisal records identify properties by a PID number (property identification number), GEO number (account number), reference numbers, address (when applicable), and current owner's name and property description.

The account numbers are twenty-one (21) digit numbers formatted as XXXXXX-XXX-XXXXXX-XXXXX-X. Account numbers consist of a six-digit subdivision number and three digit extension number which identifies the subdivision or abstract in which the property is located, a six digit and five digit sequential number that identifies individual properties within the subdivision or abstract and a one digit check digit used for computer purposes. Property Identification numbers are also utilized on all property accounts.

Physical address is listed when this information is known. Some properties such as unimproved land or buildings with rural routes or box numbers may state only the street name since no physical address is known by the Appraisal District. Appraisers are constantly updating physical addresses, as they become available.

Due to limited space, Jefferson Central Appraisal District field cards provide a

summary property description only. This description may be a full legal description, or it may be in abbreviated form. No metes and bounds description is reported on the appraisal cards. However, this information is obtained on-line on a weekly basis by the Map Department from deed records furnished by the County Clerk. The Appraisal District is connected by computer to the Grantor/Grantee index file maintained by the Jefferson County Clerk. This index allows access to all real estate documents filed at the County Courthouse. These detailed legal descriptions are then used to maintain and update map records throughout the County.

The Property Identification Number or PID has been added to the appraisal field card. The PID number was derived to reflect a shorter version of the complete account number.

VALUATION APPROACH

Market Value

Following is the definition of market value as found in Sec. 1.04 of the Texas Property Tax Code: The price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

(A) Exposed for sale in the open market with a reasonable time for the seller to find a purchaser;

(B) Both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable

restrictions on its use; and

(C) Both the seller and purchaser seek to maximize their gains, and neither is in a position to take advantage of the exigencies of the other.

The effective date of appraisal is January 1 with the exception of inventory, which may be appraised at its market value as of September 1 of the preceding year.
To receive the September 1 appraisal date, a taxpayer must file an application with the Appraisal District by July 31.

The purpose of and intended use of the appraisals performed by JCAD is to estimate market value for ad valorem tax purposes for the taxing entities it serves.

AREA ANALYSIS

The universe of properties appraised by JCAD falls within the physical boundaries of Jefferson County. Jefferson County is located in the southeastern section of Texas and is bounded to the south by the Gulf of Mexico, to the east by Orange County, to the north by Hardin County and to the west by Chambers County.

Two major cities, Beaumont and Port Arthur, are located within the boundaries of Jefferson County. An area comprised of three smaller cities, Port Neches, Nederland, and Groves, is located between them. These three smaller cities are locally known as Mid-County. These cities are virtually contiguous as a result of continuous development among them.

The Neches River and the Sabine River converge at the upper end of Sabine Lake near Port Arthur. Sabine Lake flows southward to the Gulf of Mexico. The Intercoastal Canal enters Sabine Lake from the west just south of Port Arthur. It continues eastward just south of Orange. These waterways have been a major factor in the area's growth as one of the country's largest petroleum, shipbuilding and petrochemical centers.

The Neches River is the dividing line between Jefferson and Orange Counties. Jefferson County, located along the western bank, has experienced dynamic growth with petrochemical plants lining it between Beaumont and Port Arthur. The Ports of Port Arthur and Beaumont comprise two thirds of the Sabine Customs District that is headquartered in Port Arthur. Cargo tonnage frequently exceeds that of any other custom district with the exception of New York and generally compares favorably with the tonnage handled by the Houston Port District.

The Port of Beaumont is currently one of the largest port facilities handling cargo for the Armed Services of the United States. These military contracts have increased the need for security and over $500,000 in federal funding has been spent upgrading surveillance and lighting systems. In addition, a 100,000 square foot transit shed facility was also added. On November 6, 2019, the United States Department of Transportation announced the award of an $18 million Better Utilizing Investment Leverage Development (BUILD) grant to the Port of Beaumont for three significant infrastructure projects. The Port of Beaumont has recently issued $382 million in revenue bonds and purchased 51 acres of waterfront property for the development of a new dock at Jefferson South Terminal.

The Jack Brooks Regional Airport is located between Beaumont and Port Arthur on US Highway 69. The airport signed a contract with American Airlines which flies on a scheduled basis to DFW Airport in Dallas.

Jefferson County and the State of Texas have prison complexes along Highway 69, 96, and 287 located just south of Beaumont and north of Nederland. The Federal Prison System is located several miles southwest of these facilities along West Port Arthur Road. These facilities have supplied needed jobs and sparked some construction of multi-family housing.

The area in the western section of the County is mainly rural farmland developed around the small communities of Hamshire, Fannett, China, and Nome. This area's economy is augmented by agricultural endeavors existing primarily from the cultivation of rice, hay, crawfish, and soybeans.

Employment in the area appears to be generally stable with a large influx of industrial construction projects. Expansion of several large petrochemical plants and refineries in the County is anticipated over the next five-year period. In addition to the influx of construction workers, local refineries are hiring permanent positions in operations and maintenance due to the expansions of existing facilities and to supplement the aging work force. The area has long been noted for its ample supply of well-trained building trade craftsmen to man these new positions.

Golden Pass LNG Terminal LP, a joint venture between Qatar Petroleum International and ExxonMobil in Sabine Pass has received a federal permit from the Federal Energy Regulatory Commission to add an estimated $10 billion liquefied natural gas project in export capabilities from their Sabine Pass facility. The company is in the

process of installing liquification facilities, which will cool natural gas down to a liquid form, making it easier to transport. It is estimated that there may be as many as 9,000 construction personnel employed at the peak of the project. The cool down cargo arrived in December of 2025, and the first LNG production was in March of 2026. The project had its first export of LNG cargo April 2026.

In early 2023 OCI Clean Ammonia LLC now known has Beaumont New Ammonia, LLC purchased a site along the west side of Highway 347 located just South of Beaumont and North of Nederland for development of an industrial project. The company has since purchased sites across the LNVA Canal from the original sites which will have frontage along two major thoroughfares connecting Beaumont with Mid and South Jefferson County. Currently the site contains a total of 300 plus acres of land. Land uses in this area of the county have historically been industrial, light industrial with a mix of agricultural endeavors on the undeveloped tracts. The project consists of two plants including an ammonia plant producing 6,000 metric tons per day and a 2,200 metric ton per day urea plant as well as a 1,530 metric ton nitric acid plant. The development of this industrial project will further transition from mixed uses to heavy industrial chemical plant and refining ventures. Linde Industrial Gas is located within the site of OCI Green Ammonia and will supply feedstock to OCI. Linde has added an additional 1,200 construction jobs.

Sempra Infrastructure Partners, LP reached a positive final investment decision for the development, construction, and operation of the Port Arthur LNG Phase 1 project in Jefferson County. The project is fully permitted and is designed to include two natural gas liquefication trains, two liquified natural gas (LNG) storage tanks and associated facilities with a nameplate capacity of approximately 13 million tons annually. Sempra Infrastructure has contracted with global engineering, construction and project

management firm Bechtel Energy Inc. and has issued a final notice to proceed with the project. The expected commercial operation date for Train 1 is 2027 and 2028 for Train 2. The construction traffic in these two LNG facilities is extremely congested during peak times such that the Golden Pass workforce has been restricted to 9,000 workers. Several offsite parking facilities located around the county transport workers to and from the facility via buses. Highway 87 has in fact been moved to make accommodation for the site and its access to the Sabine-Neches Waterway. Bechtel has indicated that the project will create 5,000 construction jobs. The project also consists of hundreds of acres of property, some of which is frontage located along the ship channel. Currently there are three LNG facilities, Golden Pass, Cheniere and Port Arthur LNG (Sempra), located in the same general vicinity, a testament to the viability of the LNG business.

Several areas in the County continue to develop with commercial as well as residential development. Central Mall itself has experienced a volatile decline in tenants. However, the area around Central Mall in north Port Arthur along Highway 69 is experiencing an upswing in commercial development, with several new hotels, department stores, automobile dealerships and restaurants being completed. There is still ample room for growth in this neighborhood with large tracts available.

In consulting with fee appraisers, developers, real estate brokers and financial consultants it appears that the need for housing has resulted in the rapid growth of apartments, hotels, motels, RV parks and mobile home parks. These facilities have been, in most instances, pre-booked by the local refineries to house their construction work force. Two large RV parks began occupancy in Jefferson County in 2024. These sites have provided additional RV spaces for projects in both Jefferson and Orange counties. A five-year history of RV park development in Jefferson County

indicates that over 800 new spaces have been added since 2020. Typically, RV parks are developed for travelers for short-term stays including daily rates and weekly rates with monthly rates supplying a smaller percentage of occupancy. However, the continued industrial developments indicate monthly rates will likely prevail for the foreseeable future. The neighborhood along Dowlen Road in the western section of Beaumont is also experiencing rapid commercial growth from the intersection of Delaware north to Parkdale Mall. With Sears leaving the mall, the owners have been proactive in finding new tenants. This area is building up with strip centers; free standing retail outlets, office parks as well as upscale residential subdivisions.

Some major employers located in Jefferson County for 2024 include the following:

COMPANY	**INDUSTRY**
Baptist Hospital of SETX	Hospital
Motiva	Oil Refinery
Lamar University-BMT	University
Exxon Mobil	Oil Refinery
Huntsman Corp.	Petro Chemical Mftg.
Christus St. Elizabeth	Hospital
TOTAL	Oil Refinery
BISD	School District
Federal Bureau of Prisons	Prisons
City of Beaumont	Government
Jefferson County	Government
City of Port Arthur	Government
Valero Port Arthur Refinery	Oil Refinery
Texas Dept. Of Criminal Just.	Prison

PAISD	School District
The Medical Center of SETX	Hospital
Dow Chemical	Petro Chemical Mfg.
Wal-Mart	Retail
CB&I Matrix Engineering	Engineering
Golden Pass LNG	Liquefied Natural Gas

Jefferson County's climate is classified as humid with warm summers and mild winters. The proximity to the Gulf of Mexico and the prevailing southerly winds results in relatively high humidity and a uniform climate. Average temperatures fluctuate between 56 degrees in January to 94 degrees in August. The annual mean temperature is 69. The normal rainfall is 59 inches annually.

Jefferson Central Appraisal District currently values property for ad valorem tax purposes for a total of 30 separate taxing entities consisting of the County, cities, school districts, port authorities, drainage districts, navigation districts, municipal utilities districts, water districts, fire districts and emergency service districts as well as various other entities.

Following is a list of the individual taxing entities served by JCAD, some of which do not presently collect an ad valorem tax.

Jefferson County
Beaumont ISD
Hamshire-Fannett ISD
Nederland ISD
Port Arthur ISD

Port Neches-Groves ISD

Hardin Jefferson ISD

Sabine Pass ISD

City of Beaumont

City of Groves

City of Nederland

City of Port Arthur

City of Port Neches

City of Bevil Oaks

City of Taylor Landing

Port of Beaumont

Port of Port Arthur

Port of Sabine Pass

Drainage District #3

Drainage District #6

Drainage District #7

Sabine Neches Navigation District

Northwest Forest MUD

Trinity Bay Conservation District

Water Control and Improvement District #10

Jefferson County Emergency Services District # 1

Jefferson County Emergency Services District #2

Jefferson County Emergency Services District #3

Jefferson County Emergency Services District #4

Jefferson County Emergency Services District #5

JCAD has county maps and subdivision maps available in the Map Department. The most recent County wide aerials were flown in late December 2025 through January 2026.

NEIGHBORHOOD ANALYSIS

A neighborhood is a grouping of complementary land uses affected equally by the four forces that influence property value: social trends, economic circumstances, governmental contacts and regulations, and environmental conditions. These factors have an impact on the value of properties within this grouping and in turn on properties being appraised.

Analysis involves the examination of how physical, economic, governmental, and social forces and other influences affect property values. An analysis of general trends in real property prices and rents, conditions of sale, economic forces such as demographic patterns, regional location factors, employment and income patterns and interest rate trends are researched through local, state, and national sources. The availability of vacant land, construction trends and costs are collected from private vendors and public sources and provide a current economic outlook on the real estate market. Data on regional information is gathered from real estate publications and other outside sources including seminars, conferences, and continuing education courses.

Neighborhood or market adjustment factors are developed from statistics provided from ratio studies and are used to ensure that estimated values are consistent with the market. Analysis of comparable market sales data forms the basis of estimating market activity and the level of supply and demand affecting market prices for any

given market area, neighborhood, or district. Market sales reflect the effects of these market forces and are interpreted to indicate market value ranges for a given neighborhood.

Individual neighborhood boundaries within the County vary according to market indications and the type of property being appraised. The boundaries of these neighborhoods may be physical, geographical, or political in nature. Generally, residential neighborhoods consist of individual subdivisions or areas of similar properties located within the same cities or school districts. Commercial neighborhoods may be smaller areas within a city; an entire city or rural area, or properties located along major or secondary thoroughfares. Industrial neighborhoods may include the entire County or areas along navigable waterways. Defining neighborhood boundaries depends on the subject of the appraisal assignment.

The cities have been divided into sections delineated by Multiple Listing Zones. These zones have been historically used by realtors to establish areas of comparable values and property types for residential properties. The appraisal staff has further developed sub-markets within these zones to enhance the effectiveness of our mass appraisal neighborhooding techniques. These sub-markets are analyzed every year with updated sales information. Developing neighborhood data is a constantly changing process that requires annual analysis and is an integral factor in our annual in-house ratio studies. The sales analyst and the appraisal staff are constantly reviewing geographical as well as economic data to develop and adjust existing neighborhood boundaries.

HIGHEST AND BEST USE ANALYSIS

The highest and best use of real estate is defined as the most reasonable and probable use of land that will generate the highest return to the property over a period of time. This use must be legal, physically possible, economically feasible, and the most profitable of the potential uses. An appraiser's identification of a property's highest and best use is always a statement of opinion, never a statement of fact.

In order to complete the highest and best use analysis of a property, an appraiser must estimate its highest and best use as if the land were vacant. This estimate ignores the value of and the restrictions created by any existing improvements. It is the highest value the land could have if it were available for any legal, physically possible, and economically feasible kind of development.

In determining highest and best use, preliminary judgments are made in the field by appraisers. The appraisers are normally aware of zoning regulations within physical boundaries of the cities. Some cities are maintaining up- to-date, on-line zoning ordinances and maps. A list of maintained city zoning and ordinances are available in the assistant chief appraiser’s office.

JCAD field cards contain information regarding lot size and frontage; therefore, appraisers normally make judgments on the physically possible uses of the sites in the field. Economically feasible and most profitable uses are determined by observing surrounding property. However, changes in property use require a more detailed and technical highest and best use analysis. These studies are usually performed in the office.

Please note Texas Property Tax Code Section 23.01(d) mandates the market value of a residential homestead shall be determined solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property by the owner is considered to be the highest and best use of the property. Therefore, a **JURISDICTIONAL EXCEPTION** is taken as this methodology deviates from the accepted process of developing highest and best use.

Also note Texas Property Tax Code Section 23.25 calls for appraisal of land used for single-family residential purposes that is contiguous to agricultural or open-space land owned by the same person, the person's spouse, an individual related within the first degree of consanguinity to the person or a legal entity that is affiliated with the person. In appraising the parcel of land, the chief appraiser shall determine the price for which the parcel of land being appraised and the contiguous parcel of land would sell if both parcels were sold as a single combined parcel of land and attribute a portion of the amount to the parcel of land being appraised. Therefore, a **JURISDICTIONAL EXCEPTION** is taken as this methodology may involve hypothetical conditions and deviate from the accepted process of developing highest and best use.

Following is a list of the property use codes currently used by JCAD:

A Real property: Single-family Residential

B Real Property: Multifamily Residential

C1 Real Property: Vacant Lots and Land Tracts

C2 Real Property: Commercial Tracts

D1 Real Property: Qualified Open-space Land

Irrigated Cropland

Dry Land Cropland

Barren/Wasteland

Orchards

Improved Pasture

Native Pasture

Timber at Productivity

Timberland at Restricted Use

Transition to Timber

Wildlife Management

Other Agricultural Land as defined in Tax Code Section 23.51(2)

D2 Real Property: Farm and Ranch Improvements on Qualified Open-Space Land

E Real Property: Rural Land, not qualified for Open-Space Land Appraisal, and Improvements

F1 Real Property: Commercial

F2 Real Property: Industrial and Manufacturing

G1 Real Property: Oil and Gas

G2 Real Property: Mineral

J Real and tangible personal property: Utilities

L1 Personal Property: Commercial

L2 Personal Property: Industrial and Manufacturing

M1 Mobile Homes

M2 Other Tangible Personal Property

O Real Property: Residential Inventory

S Special Inventory

X Totally Exempt Property and subcategories

JEFFERSON CENTRAL APPRAISAL DISTRICT

EXEMPT PROPERTY CLASSIFICATION CODES

EXEMPT CODE	DESCRIPTION
AB	Abatement
AG	EOY; AG
CH	Organizations-Charitable
CHODO	Community Housing Development Org.
CLT	Community Land Trust
ECO	Economic Development
EN	Energy
ES	Super Freeport
EX	Exempt
EX	Foreign Trade Zone
EX366	HS366 Exempt
EX-XD	Improving property for housing with volunteers
EX-XF	Assisting ambulatory health care centers
EX-XG	Primarily performing charitable functions
EX-XH	Developing model colonia subdivisions
EX-XI	Youth spiritual, mental, & physical development
EX-XJ	Private schools
EX-XL	Organizations Providing Economic Development
EX-XM	Marine Cargo containers
EX-XN	Motor Vehicles leased for personal use
EX-XO	Motor vehicles for income production
EX-XP	Offshore drilling equipment not in use
EX-XQ	Intracoastal waterway dredge disposal site
EX-XR	Nonprofit water or wastewater corporation
EX-XS	Raw coca & green coffee held in Harris
EX-XT	Limitation on taxes in certain municipalities
EX-XU	Miscellaneous Exemptions
EX-XV	Other Exemptions (including public property, and religious)
FR	Freeport
FX	Reference Property
GIT	Interstate or Foreign Commerce
HT	Historic Landmark Sites
JX	Reference Property
LIH	Public Property for housing indigent persons
LVE	Leased Vehicles
LX	Reference Property

EXEMPT CODE	DESCRIPTION
PC	Pollution Control
SO	Solar
XB	Personal Property less than $500
XC	Minerals less than $500
XG	Primarily Charitable
XI	Youth Organizations
XJ	Railroad Corridor
XJ	Schools & Colleges
XU	Miscellaneous
XV	City Property
XV	Drainage District
XV	Federal Government
XV	Hospitals
XV	Jefferson County
XV	Navigation & Port
XV	Public Property (Streets & Parks)
XV	Religious Organization (Churches)
XV	State of Texas

HOMESTEAD, 65-OVER, &DISABILITY EXEMPTION CODES

HS	Homestead
OV65	Over 65
OV65S	Over 65 Surviving Spouse
DP	Disabled Person
DPS	Disabled Person Surviving Spouse
	Homestead Cap Circuit Braker Limitation

VETERAN EXEMPTION CODES

DV1	Disabled Veteran 10% to 29%
DV1S	Disabled Veteran 10% to 29% Surviving Spouse
DV2	Disabled Veteran 30% to 49%
DV2S	Disabled Veteran 30% to 49% Surviving Spouse
DV3	Disabled Veteran 50% to 69%
DV3S	Disabled Veteran 50% to 69% Surviving Spouse
DV4	Disabled Veteran 70% to 100%
DV4S	Disabled Veteran 70% to 100% Surviving Spouse
DVHS	100% or unemployed with homestead-total

	Exemption
DVHSS	100% or unemployed with homestead-total Exemption Surviving Spouse

PERSONAL PROPERTY EXEMPTION CODES

145B	Single Situs, Single Owner (11.145b)
145D	Multiple Situs, Leases (11.145d)
145D1	Multiple Situs, Consignment (11.145d-1)
145F	Single Situs, Related Business Entity (11.145f)

COLLECTION OF FIELD DATA FOR REAPPRAISAL

JCAD currently conducts a complete countywide reappraisal on a biennial basis. During this reappraisal period all properties within the county are re-inspected and updated. During years ending in even numbers Mid-County and Port Arthur properties are inspected. In years ending in odd numbers the properties in Beaumont are inspected. All properties not within corporate limits are inspected every year. Every year new properties are inspected, measured, and added to the appraisal roll. In addition, building permits throughout the County are obtained and changes to accounts are made as indicated. Individual properties are also reappraised due to changes to the condition of the property in instances such as fire, remodeling, or an addition or demolition of a portion of the improvement. Appraisers will perform detailed field inspections of properties if requested by the owner. They may also use aerial photos to assist in inspection and in making sure that the improvements listed are actually present on the property.

The appraisers performing reappraisals in the field carry I-Pads and/or have field cards that contain specific information regarding the property being appraised. This

information contains brief legal descriptions, ownership interests, property use codes, property addresses, land size, and sketches of improvements as well as detailed information of any improvements. A copy of a field card is included in this report as ADDENDUM #1. The I-Pad screen displays the same data as the field cards.

Reappraisal field inspections require the appraisers to check all information on the I-Pad and/or field cards and to update the information when necessary. If physical inspections of the property indicate changes to improvements are necessary, the appraiser notes these changes in the field. Examples of types of changes that may be made are condition or age of improvements or additions to the improvements. New improvements are also added at this time.

MARKET ANALYSIS

Economic trends, as well as national, regional, and local trends affect the universe of property appraised in Jefferson County. An awareness of social, economic, governmental, and environmental conditions is essential in understanding, analyzing, and identifying local trends that affect the real estate market.

Market analysis is performed throughout the year. Both general and specific data is collected and analyzed.

Examples of sources of general data include “Trends” published by The Real Estate Center at Texas A&M University, “Valuation Insights & Perspectives” published by the Appraisal Institute, as well as financing information from local lending institutions.

Information on zoning, demographics, labor statistics and transportation is also obtained from the incorporated cities. Chamber of Commerce information is also studied.

Sales information is received from various sources. These sources include Trans-Union, conversations with local real estate appraisers, agents and brokers and periodic mailings to grantees and grantors . CoStar is utilized in developing our sales file, income and expense information and published annual summaries of retail markets throughout the county. Source Strategies and Texas Comptroller data are also utilized in compiling income information for hotel and motels throughout the county. In addition to these sources, JCAD is linked by computer to the Jefferson County Courthouse and the county clerk's office which provides for access to deed records. From these deed transactions, the District mails out sales surveys to the Grantor and Grantee in an effort to obtain additional sales information that may not otherwise be discovered.

DATA COLLECTION/VALIDATION

Data Collection Sources

JCAD cost and value schedules include land, residential improved, commercial improved and personal property. Data sources currently used by JCAD include income and expense data, surveys, information furnished in connection with protests, Co-Star, Trans-union, local brokers, cost information from Marshall and Swift Valuation Service, cost data obtained from local contractors, renditions provided by the property owners, the Waterways Journal and other taxpayer provided information. Marshall and Swift Valuation Service is a national based cost manual and is generally

accepted throughout the nation by the real estate appraisal industry. This cost manual is based on cost per unit or square foot and also uses the unit in place method. The unit in place method involves the estimated cost by using actual building components. This national based cost information service provides the base price of buildings by classification with modifications for equipment and additional items. The District's schedule is then modified for time and location.

Local contractors and builders are another source of cost data utilized by JCAD. Local contractors provide cost data on new structures that is compared to cost information obtained from Marshall and Swift.
Renditions are confidential sources and cannot be used for specific information; however, data from renditions may be compared with data obtained from cost manuals and used to test schedules for their accuracy.

The Waterways Journal is known as "The Riverman's Bible." It has published continuously since 1887. It is the only American maritime publication that focuses exclusively on the inland waterways. Topics covered include inland shipyards, lock and dam construction, the Corp of Engineers, dredging news, inland ports and terminals, barge and towboat construction and launches, and regulations of the U. S. Coast Guard and other federal agencies that affect inland waterways commerce.

JCAD schedules are then formulated from a combination of each of these sources. Schedules may also be modified for market data (sales information).

Data on individual properties is also collected from the field, compiled, and analyzed. Buildings and other improvements are inspected in the field, measured, and classified. The appraiser estimates the age and condition of the improvements. This data is

used to compile depreciation (loss of value) tables. Any notes pertaining to the improvements are made during inspection.

Currently single family; residential dwellings are classified for quality of construction from Class 1 to Class 8. Class 1 is the most basic of structures and Class 6 –1, is a structure of excellent quality. Class 7 indicates a garage apartment, and Class 8 signifies a mobile home. The type of exterior siding is also noted. Commercial and light industrial classifications are more detailed and are based on a variety of building styles and uses. A list of commercial building types is included in this report. Commercial classifications and their codes are listed in ADDENDUM #2.
Single family residential dwellings are also classified regarding one story and two-story properties. One story residences have a one-story living area. Two story residences have two levels of finished living area. The roof structure has a medium slope. The attic space is limited and not designed for usable living area. Houses with multiple stories are considered two story.

The age of buildings is based on effective age and is used to estimate depreciation. Effective age is the age the property appears to be due to maintenance and upkeep. Effective age for a house that is properly maintained may be its actual or chronological age; however, if a structure suffers from deferred maintenance due to neglect; its effective age may be older than the actual age. In contrast, if a house is an older structure and has been remodeled or updated, its effective age may be less than its actual age.

Depreciation is also estimated by condition of improvements. Condition ranges from unsound, poor, fair, average, good and very good. Appraisers in the field usually inspect structures from exterior perspectives. The interior condition is assumed to be

similar to the exterior. However, at the request of the taxpayer, an interior inspection will be made by appointment. Foundation failure may occur in varying degrees and may also result in loss of value. JCAD measures foundation failure from Category 1 through 4. Category 4 is the most severe failure and is adjusted by cost information from local foundation contractors to repair foundations using concrete piers.

Additional depreciation may be estimated for a variety of reasons including functional obsolescence resulting from a bad floor plan or out-of-date construction methods. Economic obsolescence results from a loss of value to a property due to adverse influences from outside the physical boundaries of the property. Examples of economic obsolescence may be proximity to commercial or industrial property or heavy traffic patterns.

VALUATION ANALYSIS

JCAD valuation schedules are divided into three main classifications: Residential, Commercial, and Personal Property. These schedules are based on the most appropriate data available. Depreciation tables/schedules (loss of value schedules) are also included within these schedules. These schedules are reviewed annually and calibrated from cost data as well as sales data and income and expense data and updated as needed. Modifiers are used to adjust these schedules for time, location, or other market conditions that may be present. The Residential, Commercial, and Personal Property Schedules are available upon request from the Appraisal District.

MISCELLANEOUS CATEGORIES

Mobile Homes (Manufactured Housing) schedules are derived from N.A.D.A. cost

manuals and modified. Depreciation is based on age and condition.

Personal property special inventory reports are received on a monthly basis. Dealers' inventory including automobiles, watercraft and heavy equipment are appraised by sales data submitted by the dealers on a monthly basis.

Special inventory on real property is appraised by the income approach utilizing a discounted cash flow analysis. Owners of inventory must submit an annual request for residential properties only. The properties must be available for sale and cannot be occupied.

Agricultural Land schedules are derived from gathering cash lease and hunting rates, speaking with local farmers and ranchers and subtracting expenses to arrive at net to land income for each agricultural land use by year. A five-year average of net-to-land income is then developed for each Ag category by skipping the year just passed and averaging the next five previous years. A cap rate set by statute under section 23.53 of the Texas Property Tax Code is then applied to the average net to land income to arrive at a value per acre for each type of land use for the current year. The Cropland and Pasture section is broken down into property located in the city and property located outside of the city limits. The property located within the city is broken down into eight different categories of Ag land use, while the property outside the city limits falls into nine separate categories. A Wildlife management section is also included which contains seven different land uses. There is also a separate schedule which is specific to land used for timber. Generally, most of the income information on timber is provided by the Texas State Comptroller. However, the actual calculations of value per acre are done in a similar manner as previously described for other Ag land uses. However, the five-year average of net incomes is prepared using the net incomes for

the five years prior to the current year. The previous year is not skipped as in the calculation for other Ag land uses. The average income for each category of timber is then capitalized using a cap rate provided by the Texas State Comptroller to arrive at a value per acre for each category and soil type of timber. The timber schedule is first broken down into pine, mixed and hardwood timber types and then further into four different soil types for each type of timber. For further explanation and understanding of the Ag and Timber schedule, please refer to the tab contained herein entitled Ag and Timber Schedule.

RESIDENTIAL SCHEDULES

Residential valuation schedules are cost-based tables modified by actual sales with the cost reflecting the actual replacement cost new of the subject property. Market research indicates that the common unit of comparison for new residential construction as well as sales of existing housing is the price paid per square foot. The value of extra items is based on their contributory value to the property. This value may be estimated by the price per square foot or a value of the item as a whole. (Refer to Addendum 1-a). This data is extracted from the market by paired sales analysis and conversations with local appraisers and brokers. These schedules are formulated from the Marshall and Swift Valuation Service Residential Handbook.

The residential schedule is based on quality of construction, size of structure, age of structure, condition of structure, contributory value of extra items and land value. Each of these variables has a direct impact on the cost as well as the value of a property. Following is an example of each of the variables and how they may affect market value.

1. Quality of construction: Residential construction may vary greatly in

quality of construction. The type of construction affects the quality and cost of the material used, the quality of the workmanship, as well as the attention paid to detail. The cost and value of residential property will vary greatly depending on the quality of construction. As stated above, JCAD residential schedules currently class houses based on quality of construction from 1 to 6-1 and 7 for garage apartments. This classification is supported by Marshall and Swift Valuation Service which classifies houses according to the following 7 categories; minimal quality, low quality, fair quality, average quality, good quality, very good quality, and excellent quality.

2. Size of structure: The size of a building also has direct impact on its cost as well as its value. The larger the building, the less the cost per square foot. Marshall and Swift Valuation Service also support this size factor.
3. Condition of Improvements: JCAD rates conditions as unsound, poor, fair, average, good, and very good. These conditions are given numerical symbols from 6 to 1 respectively. Properties that, in the opinion of the appraisers, are unlivable are not appraised according to the schedule. Rather, they are appraised at a fair market or salvage value. During field inspections, if an item does not conform to a specific category, the appraiser can determine a fair market value (FMV) or flat value. This is a contributory value of the component.
4. Age of Structure: JCAD's residential schedule group's age categories are 0 to 5 years of age, 6 to 10 years, and by increments of 10 years thereafter up to the age of 61. This method is supported by conversations with local appraisers and builders who estimate the economic life of residential properties to be approximately 60 years. Properties in the age

61 and over bracket are given the maximum amount of depreciation. As stated above, effective age and chronological age may or may not be the same depending on the condition of the structure.

5. Extra Items: As stated above, extra items are valued according to their contributory value to the whole. Examples of extra items include covered porches and patios, screened or enclosed porches, storage buildings, swimming pools, and in some instances fireplaces. (Addendum 1-a)
6. Land Value: JCAD values land based on market transactions. Units of comparison depends on how the property is purchased and marketed. For example, large acreage tracts are usually purchased based on the price paid per acre. Commercial tracts are purchased based on the price per square foot, and residential properties are purchased based on the price per front foot and/or square foot. Depth factors are used to modify values according to market indicators. Land prices vary throughout the County; therefore, their values are dependent upon homogenous areas. Land schedules for residential, commercial, agricultural, and industrial properties are available upon request from the Appraisal District.

The residential schedule has three separate depreciation schedules. These schedules are used to estimate the loss in value of improvements due to age and condition. The first schedule depreciates Class 1 and 2 houses. The second schedule depreciates Class 3 and 4 houses as well as Townhomes A and B. The third schedule depreciates Class 5, 6 and 6-1 houses and Townhomes C. These depreciation schedules are included as ADDENDUM #3 of this report.

The sales comparison model is a computer-generated adjustment grid with access to the JCAD sales file. This program has the capability of selecting comparable sales

according to the property use, quality of construction, location, size, condition, and age. The comparable sales may be selected by the computer or manually selected by the appraisers. Adjustments are made in dollar increments and may be made for tract size, quality of construction, age of the improvements, condition of the improvements, functional adequacy, size of the improvements and for additional items. As previously stated, inspections of property are made by exterior perspective; therefore, interior finish as well as interior components are assumed and are not adjusted. All financing for comparable sales is considered typical to the market, unless otherwise noted. The final estimate of value is a correlation of the comparable sales after net adjustments have been calculated. The value by this method is estimated by the appraiser and is not a function of the computer.

Jefferson Central Appraisal District land valuation methodology is based mainly on the sales comparison approach. This approach is based on sales of unimproved land, adjusted and placed on a mass appraisal land schedule. The unit of comparison is determined from actual market data from several different sources. Currently JCAD'S Land schedules utilize price per square foot, price per acre, price per front foot, and price per lot. JCAD has started building matrix schedules to include rural acreage land and also some commercial and residential properties. The Appraisal District intends to continue to build the matrix schedules which is an ongoing process. Large tracts may utilize several components or units of measure on the same tract of land. The valuations in the land schedules may be further adjusted for several variables such as size, configuration, pipelines, elevation, ingress, egress, or other factors that may affect value. These adjustments may be singular or a combination of factors. Land schedules based on front footage of road frontage or water frontages include modifiers for depth of tracts. The Matrix schedules are built using the size of the property plus the sale data then interpolating size increments of the property. The

land calculations and adjustment variables are included and reported as Land Market Value.

Some land calculations reflect an opinion of value which includes influences and other adjustments. These calculations are shown in the notes on each account.

Jefferson Central Appraisal District utilizes five units of measurements to value land throughout the county.

1. Front foot – Price per front foot of frontage
2. Square foot – Price per square foot of area
3. Acre – Price per acre of area
4. Per lot – Price per lot
5. Matrices

JCAD Land Schedules are available upon request.

Tract sizes vary in frontage and depth and may be subdivided into three depth ranges or segments.

1. Primary – First 300 feet of depth, or first three acres (1st or primary Segment)
2. Secondary – Second segment beyond frontage (2nd segment)
3. Residual – All remaining land beyond secondary ranges or segments.

The front foot method, square foot method and acre method may include all three depth ranges depending on their size and depth. The per lot method does not generally include depth ranges as these tracts are valued on the basis of price paid for parcel regardless of size.

Land schedules with values are then built utilizing these components. The unit of measurement is derived by analyzing land sales or also by conversations with

buyers, sellers, or brokers. Generally, this analysis will indicate how the market perceives these properties and how they should be valued, by square foot, front foot, per acre, price per lot or building a matrix schedule.

The depth ranges or segments are dependent on the actual depth of the tract from its frontage perspective. The frontage perspective or Primary segment is typically taken from a street, road, or highway to a depth of 150 feet for residential, 300 feet for commercial, and may also be measured from waterfront to a depth of 600 feet.

These land schedule codes or computer coding is therefore generally based on the following:

Land = L

Unit of Measurement:

Front foot = F

Square foot = S

Acre = A

Lot = L

Segment or depth:

Primary = P

Secondary = S

Residual = R

Corresponding value codes are then arrayed from least price to greatest. The values are indicated within range increments depending upon the unit of measurement.

Therefore, the land schedule code is interpreted as follows:

1st Example

LSP001 – L/S/P/001

"L" Land

"S" Square foot

"P" Primary

LSP001 equals $.01 - $.10 per square foot

2nd Example

LSS001 – L/S/S/001

"L" Land

"S" Square foot

"S" Secondary

LSS001 equals $.01 - $.10 per square foot

3rd Example

LSR001

"L" Land

"S" Square foot

"R" Residual

LSR001 equals $.01 - $.10

Land values derived from these land schedules may be adjusted for size, access, configuration, topography, pipelines, and any other variable that typically affects land value. The development of land schedules for rural tracts takes into consideration utilities on-site or the availability of utilities for future improvement.

The development of Matrices for some rural, residential, and commercial land schedules reflects the area (in acres or square feet) and points, (a unit of measurement) as a price per acre or square foot. The sales and price per property are assimilated and the computer interpolates the remainder of the schedule. The Matrix schedules have influences that can be adjusted to reflect easements,

pipelines, configuration, and other issues regarding a piece of property.

Below is a sample of a Matrix schedule for rural acreage properties.

Area Acres	/ Single Axis
1.00	12000.000
5.00	10000.000
10.00	6000.000
40.00	3000.000
175.00	1300.000
450.00	1100.000
9999999.00	1100.000

The Appraisal District began converting land valuation to matrices schedules for 2015 and will continue this process until all applicable land has been analyzed countywide. Matrix schedules allow for mass valuation of land using neighborhooding techniques.

Neighborhoods may be developed from existing subdivisions or groupings of subdivisions as well as geographical or political boundaries. In contrast, commercial neighborhoods may be developed by established property use or zoning ordinances. Neighborhoods are defined, analyzed, and assigned a neighborhood code. The analyst compiles sales within the neighborhood or competing neighborhoods and selects the most appropriate unit of measurement for valuation. Currently the Appraisal District is utilizing the price per acre in rural areas as well as the price per square foot for commercial uses and residential uses. Several tables have been established using a price-per-lot basis. The price per lot is a market unit that is

typically subject to change if the sizes of the lots vary greatly and resales occur during development phases. Neighborhood boundaries may be modified.

The GIS module of PACS allows the appraiser to visually inspect and further define neighborhood boundaries by using aerial photo imagery overlaid with political boundaries. Geographical boundaries may also be refined by utilization of aerial photos. The analyst may then begin to query and select accounts with these boundaries.

Currently base unit land schedules on matrices are identified by the unit of measurement selected. As land sales are compiled and analyzed, base unit schedules are created which may be used and modified to create individual neighborhood schedules or identified in PACS as land classes. Paired sales analysis as well as statistical analysis is used to indicate size adjustments which are programed into the base unit schedules. These size adjustments are then interpolated between select points on the schedules. The increments of size adjustments are also variable and are selected and entered into the schedules. When market data indicates changes are needed in size of tracts or increments, the schedules may be modified to reflect the developments.

Individual neighborhood adjustments are made by modifying base unit schedules or in some cases building or creating individualized neighborhood schedules when needed. The adjustments may be positive or negative and reflect actual market conditions in the subject neighborhood or sales in competing neighborhoods. Land influences are

mathematical percentage adjustments for individual tracts. They may be needed and are applied after the neighborhood modifiers are selected. Land influence adjustments may also be positive or negative as indicated by actual on-site inspections, aerial photos or conversations with taxpayers or their representatives. The land influences are adjustment factors and have been built into tables selected from a drop-down list with categories of differing percentages. Each category contains an array of positive or negative adjustments and may be updated as needed. Examples of these influences include location, corner influence, configuration, topography, access, easements, and other adjustment factors. The influences may be a combination of several influences. PACS system only allows one influence to be applied per account. Therefore, a combination or Combo adjustment may be selected which is a combined adjustment and not calculated separately for each influence. If the appraiser cannot properly calculate the combined adjustment and a separate adjustment is needed, the PACS system allows additional land discounts to be applied. The calculations for these adjustments are separate adjustments applied after the influence.

Land matrix modeling is an on-going process within the county and continues to evolve as market conditions change and the analysts become more familiar with the PACS system. The matrix models improve the efficiency of land valuation as it allows for adjustments to be made in mass within the neighborhoods selected for change. Splits and combining properties are also worked efficiently as these accounts within a defined neighborhood do not have to be researched and adjusted for size. The analysts may then concentrate on influence adjustment factors.

In order to analyze land for a matrix schedule the analyst begins by collecting unimproved land sales and other applicable market data. The sales are graphed and charted to indicate the most appropriate unit of measurement and the sales price per unit of measurement. Attention must be paid to property use which should be consistent or subject to adjustment between uses.

The first step in developing matrix land schedules is identifying the property use and selecting or identifying neighborhood boundaries. These boundaries should be developed by analyzing the data and making decisions based on physical boundaries, geographic boundaries, or a compilation of similar property uses that affect market values.

The selection of accounts located within the neighborhood boundaries may be compiled by PACS queries or utilizing PACS or GIS to visually select and query. The queried accounts are then coded by land class (neighborhood class).

The next step is to analyze sales of unimproved properties with the neighborhood boundaries or sales located in competing neighborhoods. Influence adjustments are now applied to the comparable sales if indicated. The appraiser then selects the appropriate base unit land schedule and applies the queried accounts.

A ratio study is now performed to indicate if the sales require further modification from the base land schedule. If needed, a modifier is applied. If modifiers are indicated

and applied, an additional ratio study is performed to indicate the performance of the schedule.

The remaining properties within the neighborhood along with the sales are then charted, analyzed, and compared with previous values to indicate percentage adjustments. The analyst will then ascertain if the changes in market value were due to time adjustments are other market forces.

In 2025, Matrices were developed for Port Arthur and Port Neches ISD's and these both included residential and commercial properties. Our next development of matrices will be Beaumont and Sabine Pass ISD.

COMMERCIAL SCHEDULES

Commercial valuation schedules are market-modified, cost-based tables reflecting replacement cost new of the subject property and income schedules reflecting typical rents, expenses, Cap rates, vacancy/occupancy rates and reserves for replacement. In accordance with Texas Property Tax Code Section 23.0101, the decision on which methodology to use is ultimately made by the Chief Appraiser. Market research indicates that the common unit of comparison for new, commercial construction is the price paid per square foot. The value of extra items is based on their contributory value to the property. This value may be estimated by the price per square foot or by a value of the item as a whole. These schedules were originally formulated from the cost of new, commercial construction when the data was available, or in cases where cost data was not available, the schedules were tested against Marshall and Swift Valuation Service. Source data for the income schedules is obtained through surveys filled out by taxpayers stating income and expenses as well as advertisements

providing rental information. Presently, the apartments, hotels/motels, RV/mobile home parks, strip centers, office buildings and mini storage warehouses are valued on the income method. Expense information is generally the most difficult to obtain as it most often comes from owners and their agents. RV/Mobile Home parks are valued based on their rent per space, Hotel/Motel are generally valued using revenue per available room (REV PAR) with the information provided in Source Strategies and other sources. Mini storage facilities and strip centers are valued based upon price per square foot. In using the income method of valuation, we begin with the Potential Gross Income to show the maximum revenue that the property could generate at full capacity. Then the vacancy and/or collection loss is subtracted and the secondary income is added to arrive at EGI or Effective Gross Income. Total expenses are subtracted from EGI resulting in NOI or Net Operating Income. Property taxes are excluded from expenses as they are generally reflected in our use of a loaded cap rate. Once NOI has been determined, an overall cap rate must be developed to use in arriving at the property's value. The NOI is divided by that cap rate to indicate market value.

The commercial cost schedule is based on type of construction, quality of construction, age of structure, condition of structure, contributory value of extra items and land value.

The types of commercial buildings vary greatly depending on the intended use of the property. JCAD's commercial schedule currently values approximately 30 different types of buildings on schedule. The remaining categories are special use properties and are valued using Marshall & Swift Valuation Service. Following is a list of commercial property types:

Auto Dealerships (AA)

Barber Shop/Beauty Shops (BA)

Big Box Retail (EB)

Bowling Alley (CA)

Car Wash (DA)

Convenience Stores (FA)

Discount Store (EA)

Drug Stores (UC)

Fast Food Restaurants (GA)

Laundromats (HA)

Lodges, Clubs & Dance Studios (IA)

Lumber Yard Buildings (JA)

Small Self-Service Station Booths (KA)

Markets (LA)

Mini-Warehouse (MA)

Mobile Home Parks (NA)

Mortuaries (OA)

Motels (PA)

Multi-Family Buildings – Apartments & Fourplexes (QA/QF)

Nursing Homes (RA)

Offices (SA)

Medical Offices (SB)

Banks (SC)

Government Offices (SD)

Veterinarian Clinics (SE)

Restaurants (TA)

Retail and Department Stores (UA)

Shopping Centers (UB)

Convenience Store/Shopping Center (UBC)

Rice Dryer (VA)

Service Stations (WA)

Warehouse & Auto Service Garages (YA)

Telephone Relay & Switching Station (XA)

Hospitals (XB)

Churches (XC)

Post Offices (XD)

Libraries (XE)

Fire Stations (XF)

Schools (XG)

Theaters/Auditoriums (XH)

Telephone Company Work Centers (XI)

The quality for most building types is low cost, average, good, and very good. However, this does vary with different categories. The description of quality is available in detail in the commercial schedule.

Age of Structure: JCAD's commercial schedule group's age categories from 0 to 5 years of age, 6 to 10 years and by increments of 5 years thereafter. Multi-family and duplex schedule group age categories from 0 to 5 years of age, 6 to 10 years, 11 to 15, 16 to 20, 21 to 25, 26 to 30, 31 to 35, 36 to 40, 41 to 45 and 46 and up.

JCAD rates conditions for commercial properties as unsound, poor, fair, average, good, and very good. These conditions are given numerical symbols from 6 to 1

respectively. Properties that, in the opinion of the appraisers, are considered to be below unsound condition are appraised at a fair market value. During field inspections, if an item does not conform to a specific category, the appraiser can determine a fair market value (FMV) or flat value. This is a contributory value of the component.

The commercial schedule's depreciation schedule/table is based on the loss of value resulting from age and condition. Additional depreciation may be added on a case-by-case basis. The commercial property depreciation table is included as ADDENDUM #4 of this report. The commercial property depreciation table for Multi-Family and Duplexes is included as ADDENDUM #4 (A).

PERSONAL PROPERTY SCHEDULE

The Personal Property schedule values furniture, fixtures, machinery, equipment, and vehicles as well as inventories that are taxable by law. This schedule is based on cost less depreciation. The data to develop these schedules is compiled from various sources including cost manuals and acquisition information, in the form of renditions provided by the property owner. Sales information of personal property or inventory is difficult to obtain due to the lack of a local organized database.

Current publications and sources of information for personal property include the following:

Marshall and Swift Cost Manual

Daily newspaper

City directories

New and used car and truck guides (NADA, Blue Book)

Local businesses

Other appraisal districts

Market Book on Machinery and Equipment

Boats and Harbors

Green Guide (equipment cost)

Inland River Record

Coast Guard List

Airport list of aircraft

Parks and Wildlife

Blue Book (building and construction)

Machinery Trader

Waterways Journal

Workboat

Auctiontimes.com

Codes for Personal Property schedules are based on Standard Industrial Classification Codes or SIC codes. These codes were developed to classify establishments by the type of business activity in which they are engaged and for the purposes of facilitating the collection, tabulation, presentation, and analysis of data relating to establishments for promoting uniformity and comparability in the presentation of statistical data collected by various agencies of the United States Governments, State agencies, trade associations, and private research organizations.

The Personal Property schedule contains depreciation tables based on condition and age. (Refer to Addendum 1-b). These schedules are available upon request from the Appraisal District.

Renditions are sent out in January of each year. The deadline to return the completed

rendition is April 15th unless a request for extension is filed. Renditions are worked by appraisers as they arrive. The appraiser decides whether to accept the rendered value or use our depreciation schedule based on cost new. The appraiser will research any notations and previous year renditions to determine the accuracy of the rendition. If a rendition is submitted on a new account, the appraiser will review the rendition for accuracy. If the appraiser feels the rendition is not accurate a field inspection may be conducted. If the appraiser feels the rendition is accurate a new account is set up based on the rendered values. Once all changes are entered, edits are generated to ensure accuracy.

Failure to file the rendition timely will result in a penalty. Penalty letters are mailed to the taxpayers in late May. The taxpayer has an option to ask for a waiver of the penalties. The taxpayer has 30 days from the date of the notice of the penalty to request a waiver.

The Senior Appraiser and Director of Appraisals decide whether to approve or deny their request and a letter of the decision will be mailed to the taxpayer.

STATISTICAL ANALYSIS

The use of statistics is a way to analyze data and study the characteristics of a collection of properties. In general, it is not feasible to study the entire population; therefore, statistics are introduced into the process.

Jefferson Central Appraisal District's statistical analysis for real estate is based on measures of central tendency and measures of dispersion. The measure of central tendency determines the center of a distribution. The measures of central tendency utilized with the aid of the computer are the mean, median, mode and the weighted

mean.

The measure of dispersion calculated is the coefficient of dispersion. This analysis is used to indicate spread from the measure of central tendency. Statistical bias is measured by the price-related differential (PRD). The PRD indicates how high-priced properties are appraised in relation to low-priced properties.

INDIVIDUAL VALUE REVIEW PROCEDURES

In order for comparable sales data to be considered reliable it must contain a sales date, sales price, financing information, tract size, and details of the improvements. Confirmation of MLS sales is considered reliable. Commercial sales are confirmed from the direct parties involved, including brokers. Confirmation of sales from local real estate appraisers is also considered reliable. The Appraisal District also obtains sales data from Trans-Union.

Sales information includes vacant land, subdivision lots, improved residential dwellings, commercial properties as well as industrial properties. Sales data is compiled, and the improved properties are physically inspected and photographed. These sales are compared to the existing data on the field cards and changes are made as indicated. These changes include age and condition as well as any improvements made to the property before the sale takes place. JCAD endeavors to re-measure any time that sales data indicate a difference in the improvement's square footage over 5%.

These sales may indicate upward or downward trends in the market as well as changes in property uses. Multiple sales of the same property over a period of

several years are usually reliable indicators of changes in the market for time. Individual sales are analyzed to meet the test of market value. Only arm's length transactions are considered. Examples of reasons sales may be deleted or not considered are:

1. Properties are acquired through foreclosures or auctions.
2. Properties are sold between relatives.
3. The buyer or seller is under duress and may be compelled to sell or purchase.
4. Financing may be non-typical or below or above prevailing market rates.
5. Considerable improvements or remodeling have been completed since the date of the sale and the appraiser is unable to make judgments on the property's condition at the time of the transaction.
6. Sales may be unusually high or low when compared with typical sales located in the market area. Some sales may be due to relocation or through divorce proceedings.
7. Conversations with parties involved indicate that they believe they paid above or below current market value.
8. Individual investors purchase properties for immediate resale.
9. The property is purchased through an estate sale.
10. The sale involves personal property that is difficult to value.
11. There are value-related data problems associated with the sale; i.e., incorrect land sizes or square footage of living area.
12. Property use changes occurring after the sale.

Time Adjustments are made to sales to adjust for the effects of inflation and deflation in the real estate market between the date of the sale and the date of the appraisal.

These adjustments may be positive or negative. Adjustments for time are usually made in monthly increments for residential properties depending on the availability of recent sales. Commercial property time adjustment increments may be in years due to the lack of recent sales data.

When time adjustments are used performing a mass appraisal the appraisers must thoroughly analyze markets and submarkets to properly apply time adjustments. Applying a typical time adjustment to an entire universe of properties may result in erroneous results. Averaging or using statistical analysis to apply time adjustments can be supported by actual market data.

The most reliable sales data for estimating time adjustments is analyzing multiple sales of the same property occurring within a reasonable marketing time. Appraisers must not assume a time adjustment is indicated due to an increase or decrease in sales prices without determining if the property has been updated or changed significantly between the dates the sales occurred. Conditions of the sale may contribute to changes in sale prices. Market value tests should be considered and examined thoroughly before applying time adjustments. Each sale must meet market value test before estimating an adjustment for time.

Neighborhood characteristics, property types and supply and demand must be comparable between the neighborhoods. It is important that the appraisal staff is familiar with the methodology, calculations, and justifications for time adjustments. They must be able to adequately convey these procedures to the ARB as well as taxpayer.

Reviewing appraisers must not assume that time adjustments indicated for individual neighborhoods should be applied to the entire universe of properties. Market

familiarity and logic is essential when applying, defending, and proving time adjustments on a mass appraisal basis.

In determining the number of months occurring between two sales dates, the following rule should be followed:

When sales dates are expressed as month and year, the date should be considered the first day of the month.

When sales dates are expressed as month/day/year, the month should be counted if the sale date is the 1st through the 15th of the month. If the date is the 16th through the end of the month, the month is not counted.

Example:

Sale – January 1, 2007

Appraisal Date – September 2007

To calculate percent increase:

January 1, 2007 – Previous sale $85,000.00

September 2007 – Recent sale $96,000.00

The sales are eight months apart.

To estimate monthly appreciation or depreciation take the difference in sale price divided by the previous sale equals percent.

$96,000.00

-$85,000.00

$11,000.00

$11,000 divided by $85,000.00 = .129

.129 divided by 8 months = 0.016 (x100) = 1.6% per month

2nd Example

January 1, 2007 – previous sale $100,000.00

October 2007 – recent sale $125,000.00

The sales are 10 months apart.

$125,000.00

-$100,000.00

$ 25,000.00

$25,000.00 divided by $100,000.00=.25 divided by 10 months=0.25(x100)=2.5% per month.

After the sales have been inspected and analyzed, a sales ratio is derived by dividing the appraised value of the property by its actual sales price. These ratios are used to estimate current values and are good indicators of any changes that may be taking place in the market.

Statistical analyses and paired sales analyses are performed annually to update or modify schedules. The details of these analyses were discussed in the valuation section of this report.

Approximately 90% to 95% of the data received from all sources are single-family residential sales. Historically and currently, there are very limited accessible commercial databases located within Jefferson County. The Beaumont Board of Realtors has made a decision not to make their sales data available to the Appraisal District. Costar has had problems in that Texas is a nondisclosure state and taxpayers are generally not willing to share information regarding the sales price of a property. Attempts to organize these services have met with little enthusiasm from

local commercial brokers as well as independent appraisers. This information is considered private. Therefore, reliable commercial sales data as well as income and expense information is difficult to obtain and is not generally available. We have developed questionnaires regarding income and expenses of commercial and multi-family properties. We are continuing to analyze and develop a commercial database for economic rents and expenses based on the results of the returning questionnaires and data received from taxpayer protests. The State of Texas is known as a non-disclosure state. The buyer or seller is under no obligation to report sales prices on deed transactions. Deeds filed typically state the consideration as “ten dollars and other consideration.” Therefore, in situations where there are no sales available, listings and considerations may be used.

PERFORMANCE TESTS

Sales ratio studies are used to evaluate the District's mass appraisal performance. These studies not only provide a measure of performance but also are an excellent means of improving mass appraisal performance. JCAD uses ratio studies not only to aid in the reappraisal of properties, but also to test the State Comptroller’s Property Tax Division Property Value Study results.

The ratio study usually begins in February with all sales runs being compiled by school districts. Outliers and questions that were not identified in the field are reviewed and analyzed. Field cards indicating results of inspections are available for each individual sale to further aid the analysts in making decisions regarding outliers.

Outliers are characterized as having low or high ratios. They can result from an erroneous or unrepresentative sale price, an error in the appraisal or a mismatch

between the property sold and the property appraised.

The remaining sales are then correlated to indicate comparable neighborhoods within each school district. The sales from each comparable neighborhood are grouped (stratified) according to classification. The median ratio indicated by the sales is then compared to the desired ratio. The coefficient of dispersion is also studied to indicate how tight ratios are in relation to the measures of central tendency. The median and coefficient of dispersion are good indicators of the types of changes to be made if any are necessary. The use of market modifiers is the predominant method of adjusting sales for location and time to indicate market values. Market modifiers are methods of adjusting property to equal the market without changing the schedules.

The ratio study procedures provide accurate information regarding the level of appraisal of the various classes and categories of properties. The JCAD approach to value is described by the IAAO as a hybrid cost-sales comparison approach. This commonly accepted mass appraisal technique considers local influences not always accounted for in the cost approach. The following equation explains this theory: MV = MM (RCN-D) + LV.

Where MV equates to market value, MM equals market modifier adjustment, RCN-D is the replacement cost new of the dwelling, less depreciation, and LV is the estimated land value based on highest and best use. Market value equals market modifier adjustment times RCNLD + Land (Replacement Cost New Less Depreciation plus Land).

In areas where the sales ratio indicates that the property located within a given neighborhood is not being appraised at the legally permissible level of appraisal, the

market modifier adjustment process described in the previous paragraph is conducted. Base cost estimates are compared to sales, and a ratio is derived. The ratio is divided into a target ratio, and a neighborhood adjustment market modifier is determined. Each homogenous parcel in that given neighborhood is programmatically adjusted according to the factor derived from the process. The market modifier factor is entered into PACS, and each parcel is adjusted programmatically. Ongoing neighborhood analysis and delineation ensures the accuracy of this process.

STATEMENT OF EXTRAORDINARY ASSUMPTIONS AND LIMITING CONDITIONS

1. The Appraisal District will not be responsible for matters of a legal nature that affect property being appraised or title to it. The Appraisal District assumes that the title is good and marketable and, therefore, will not render any opinions about the title. The property is appraised on the basis of it being under responsible ownership.

2. The Appraisal District has provided a sketch on the appraisal field card to show approximate dimensions of the improvements, and the sketch is included only to assist the reader in visualizing the property and understanding the Appraisal District's determination of its size.

3. The Appraisal District employees will not give testimony in court because they have made an appraisal of the property in question unless specific arrangements to do so have been made beforehand.

4. Due to the large number of properties in Jefferson County, time restraints and other resource restraints, the Appraisal District's appraisal staff typically perform property inspections from an exterior perspective. The interior of the buildings is assumed to be similar in condition to the exterior.

5. The staff obtains information, estimates, and opinions from sources that we consider reliable and believe them to be true and correct. The Appraisal District does not assume responsibility for the accuracy of such items that were furnished by other parties.

6. Jefferson Central Appraisal District is a public agency and political subdivision of the State of Texas. Appraisal districts operate according to the Texas Property Tax Code enacted into law by the 66th Texas Legislature in 1979. Jurisdictional exceptions to USPAP (Uniform Standards of Professional Appraisal Practice) may apply when these standards conflict with the Texas Property Tax Code.

7. Sales and expense data for commercial and industrial transactions are difficult to obtain due to the lack of organized databases in the County. The Appraisal District has developed an income questionnaire requesting rental information, monthly rents, leased space, and expenses. These questionnaires are mailed annually to help the Appraisal District collect information to establish a database for considering the Income Approach to value. Due to limited responses, reliable information may take time to establish.

8. Renditions and certain sales data received by the Appraisal District are confidential information and not open for public inspection. This information may only be disclosed in statistical forms that do not identify the specific property or specific property owner. Sales data is accessible to property owners only if the data is used in establishing the appraised value of their property.

CERTIFICATION

We certify that, to the best of our knowledge and belief:

The statements of fact contained in this report are true and accurate.

The reported analyses, opinions and conclusions are limited only by the reported assumptions and limiting conditions and are our personal, unbiased professional analyses, opinions, and conclusions.

We have no present or prospective interest in the property that is the subject of this report, except with regard to our own personal real estate, if any, which we are not allowed to appraise and we have no personal interest or bias with respect to the parties involved, except in relation to the exceptions noted above.

Our compensation is not contingent on a predetermined value or direction in value that favors the cause of the client, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event.

Our analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.

The appraisal staff provided professional assistance to the persons signing this report for Jefferson Central Appraisal District as well as several appraisal service contractors. The appraisal services contractors include Capitol Appraisal Group, Inc. This appraisal firm estimates value for complex industrial properties, utilities and mineral interests located within the county. (See Capitol Appraisal Group's Mass Appraisal Summary included in this report .) The following staff appraisers provided significant assistance in the valuation of real property and personal property within Jefferson County.

Demetria Sanders, RPA, RES
Trevor Trevino, RPA, RES, AAS
Elizabeth Gressett, RPA
Helen Francis, RPA
Matt Thompkins RPA
Ruben Romero RPA
Sekeia Colvin, RPA
Andrew Lee, RPA, RES, AAS
David Gonzalez, RPA
Lily McCauley, RPA
Eric Maggio
Dana Hernandez
Nicole Middleton

Angelicia Whitaker
Jacoby Edwards
Cody Richings

The appraisal assignment only pertains to appraising properties for ad valorem taxes.

I have not made a personal inspection of all of the properties that are the subject of this report. However, the properties have been inspected by one or more of the appraisers assigned to appraise properties in the appraisal district to which this report is submitted.

As of the date of this report, we have completed the requirements under the continuing education program of the State Property Tax Code.

ANGELA BELLARD, RES, AAS, RPA
Chief Appraiser

LEKEISHA HILSTOCK, RPA, RES, AAS
Assistant Chief Appraiser

DEMETRIA SANDERS, RPA, RES
Director of Appraisals

5/15/26

PROPERTY ID AND LEGAL DESCRIPTION

PROP ID: 4 TYPE: Real DBA:
ACORN GROVE LOT 1 BLK 1
GEO ID : 000250-000-000100-00000 MAP ID: 0
REF ID1: REF ID2 : 4 MAPSCO: 101-239
SITUS : 3815 ACORN CIRCUIT BEAUMONT, TX 77703 TIF: N
PROP USE: A1 SUB MKT:
GBA : 0 NRA: 0 UNITS : 0

OWNER ID, NAME AND ADDRESS

DONALD RACQUEL SHANETTE — 140924
3815 ACORN CIRCUIT — 100.00%
BEAUMONT, TX 77703-1903-15

EFFECTIVE ACRES: 0.2482
APPR VAL METHOD: Cost

EXEMPTIONS

ENTITIES

101	100%
221	100%
341	100%
755	100%
849	100%
901	100%
A59	100%
CAD	100%
T341B	100%

VALUE METHOD

		C 2025 VALUES	C 2026 VALUES
IMPROVEMENT		147,177	147,177
LAND MKT	+	6,506	7,459
MARKET	=	153,683	154,636
PROD LOSS	-	0	0
APPRAISED	=	153,683	154,636
CAP LOSS	-	0	0
ASSESSED	=	153,683	154,636

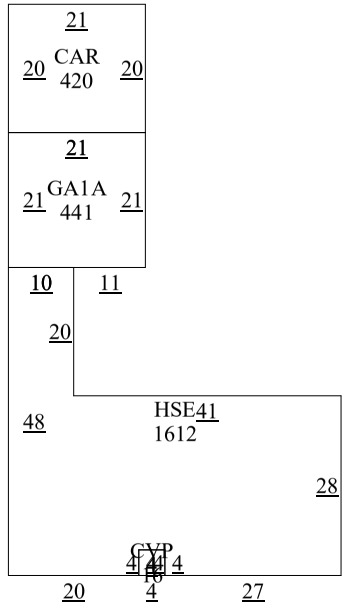
GENERAL

UTILITIES:		LAST APPR YR:	2025	LAST APPR:	142 DGON
TOPOGRAPHY:		CAP BASIS YR:		NBHD APPR:	
ROAD ACCESS:		LAST INSP DATE:	01/28/2025	SUBDV APPR:	
ZONING:		NEXT INSP DATE:		LAND APPR:	
GROUP CODES:	NOTICE1_ALL_OTHER,	BUILDER:		VALUE APPR:	
NEXT REASON:				RENT:	

REMARKS / SKETCH COMMANDS

HSE U48,R10,D20,R41,D28,L27,U4,L4,D4,L20
GA1 MU48,R10,R11,U21,L21,D21
CVP MR24,U4,L4,D4,R4
CAR MU89,R21,D20,L21,U20

SKETCH FOR IMPROVEMENT #1



BUILDING PERMITS

B#	ISSUE DT	PERMIT #	TYPE	ST	EST VALUE	APPR	BUILDER	COMMENT

PICTURE

INCOME APPROACH DATA

GPI	VAC	EGR	OTHER INC	EGI	EXPENSE	TAXES	NOI	METHOD	INC VALUE

TAX AGENT: PHONE:
GROSS SQFT: NET SQFT:
LINKED ACCTS: RECONCILED VALUE:

INQUIRY / ARB PROTESTS

CASE ID	DATE	APPR	STATUS	OWNER COMMENTS	STAFF COMMENTS

SALES & DEED HISTORY

SALE DT	SALE PRICE	TYPE	RATIO CD	FIN CD	FIN TERM	LA SQFT	SP / SQFT	1ST IMPRV	2ND IMPRV	GRANTOR	CONSID	DEED	BOOK ID	DEED PAGE
07/16/2009	89,000		A		0 YR			Residentia		PERELLO GRISPE		WD		

REGION: BN3 SUBD: 000250-000 NBHD: 000250004 (1 SUBSET: IMPROVEMENT VALUATION LIVING AREA: 1,612 APPR/SQFT: 95.93 SALE/SQFT: 55.21

I#	TYPE	DESCRIPTION	MTHD	CLASS/SUBCL	AREA	UNIT PRICE	UNITS	STY	BUILT	EFF YR	COND.	VALUE	DEPR	PHYS	ECON	FUNC	COMP	ADJ	ADJ VALUE
A	HSE	HOUSE	R	4B1/	1,612.0	101.82	1	1	1962	1962	3	164,134	55%					0.55	90,274
B	GA1	GARAGE ATTACHED	R	4B1/	441.0	29.19		1	1968	1962	3	12,873	55%					0.55	7,080
C	CVP	COVERED PORCH/PATI	R	4B1/	16.0	15.27		1	1968	1962	3	244	55%					0.55	134
D	CAR	CARPORT	F	4B1/	420.0	0.00	1	1	1968	1962	3	630	100%					1.00	630
1.	Residential		STCD: A1		**2,489.0**	(E1962)	Homesite: N					**177,881**			**Living Area: 1,612**				**98,118**
	From Building A																		

IMPROVEMENT DETAIL ADJUSTMENTS

I#	ADJ TYPE	ADJ AMT	ADJ %

IMPROVEMENT FEATURES

DESCRIPTION	UNITS	CODE	VALUE
Exterior Wall	0	BRICK	0
Foundation	0	SLB	0
Heating/Cooling	0	CHA	0
			0

REGION: BN3 SUBD: 000250-000 NBHD: 000250004 (1 SUBSET: LAND VALUATION IRR Wells: 0 Capacity: 0 IRR Acres: 0.0000 Oil Wells: 0

L#	DESCRIPTION	TYPE	SOIL	CLS	TABLE	SC	HS	METH	DIMENSIONS	UNIT PRICE	ADJ	MASS ADJ	VAL SRC	MKT VAL
1.	BMT Residential LFP0090	BmtR		BR1	BMT_RES	A1	N	SQMT	10809.46 SQ	0.69	1.00	1.00	A	7,459
														7,459

LAND ADJUSTMENTS

L#	ADJ TYPE	ADJ AMT	ADJ %

PRODUCTIVITY VALUATION

AG	AG USE	AG TABLE	AG UNIT PRC	AG VALUE
			0.00	0
				0

ADDENDUM #1

ADDENDUM #1-A

EXTRA ITEMS

COVERED PORCH	15% of base cost.
SCREENED PORCH	25% of base cost.
ENCLOSED OR GLASSED IN PORCH	35% of base cost.
STORAGE BUILDINGS	SR1 – Appraiser will measure and estimate worth. SR2 – Permanent building on slab with good finish – use detached garage rate. SR3 – Utility and storage areas added to carports – figure same rate as base cost of carport. SR4 – Permanent building on slab with good finish – use attached garage rate
SWIMMIMG POOL	Pools are class specific and will be depreciated with the house.
CARPORTS	Use Cost Schedule as designated by classification. Any carport that is not conforming to the classification will be designated by the appraiser such as metal, light frame, free standing and should be figured as noted by the appraiser.
BARNS, STORAGE AND EXTRA BUILDINGS	All barns and extra buildings will be priced at a Fair Market Value (FMV) by the appraiser. This contributory value (FMV) will be added to the cost of other improvements, if any, after depreciation is calculated on the improvements.
FIREPLACES	Fireplaces are not included in the base rate for Class 1, 2, 3 or 8. If a fireplace exists in:

Class	Add
1	$1,000
2	$1,500
3	$2,000
8	$1,000

If more than one fireplace exists in the following classes, for each additional fireplace that exists in:

Class	Add
4	$2,500
5	$3,500
5-1	$4,000
6	$4,500
6-1	$6,000

Revised 05/2015
02/2017
04/2019
04/2023

EXTRA ITEMS (continued)

TENNIS COURTS	Typical residential courts will consist of a single 60’ X 120’ concrete, asphalt or clay court, 10’ backstop fencing and nets.

Lights per pole	$ 350
Clay Court	$2,840
Asphalt Court	$3,250
Concrete Court	$5,040

OUTDOOR LIVING AREA	75% of base cost.
PIERS OVER WATER	$25 per square foot.
FAIR MAKET VALUE (FMV) OR FLAT VALUE	During field inspections, if an item does not conform to a specific category, the appraiser can determine a fair market value (FMV) or flat value. This is a contributory value of the component.

Revised 05/2015
02/2017
04/2019
04/2023

JEFFERSON CENTRAL APPRAISAL DISTRICT
PERSONAL PROPERTY DEPRECIATION SCHEDULE

Effective Age	4 Year Life	5 Year Life	6 Year Life	8 Year Life	10 Year Life	15 Year Life	15 Year Trailers	12 Year Long Haul	10 Year Short Haul	Vehicles
2026	100%	100%	100%	100%	100%	100%	100%	100%	100%	90%
2025	83%	85%	87%	90%	91%	95%	85%	80%	80%	85%
2024	66%	70%	74%	80%	82%	90%	79%	75%	75%	70%
2023	49%	55%	61%	70%	73%	85%	75%	70%	70%	55%
2022	32%	40%	48%	60%	64%	80%	71%	65%	65%	40%
2021	15%	25%	35%	50%	55%	75%	67%	60%	60%	25%
2020	10%	10%	22%	40%	46%	70%	63%	55%	50%	10%
2019	& PRIOR	& PRIOR	10%	30%	37%	65%	59%	50%	40%	& PRIOR
2018			& PRIOR	20%	28%	60%	55%	45%	30%	
2017				10%	19%	55%	51%	35%	20%	
2016				& PRIOR	10%	50%	47%	25%	15%	
2015					& PRIOR	45%	41%	15%	& PRIOR	
2014						40%	35%	10%		
2013						35%	25%	& PRIOR		
2012						30%	15%			
2011		**M & E**			**F & F**	25%	10%			
2010		Batteries			Artwork	20%	& PRIOR			
2009		Banking Equip			Desk/Chairs	& PRIOR				
		Calculators			Pictures/Décor					
		Cameras/ Scanners			Signage	**M & E**				
		Cell Phones		**M & E**	Tables/Cabinets	Bill Boards				
		Communication		Alarm		Boat/Building Equip			Garbage	
		Digital Cameras		ATM	**M & E**	Cement Plants			Beverage Delivery	
		Electronics/ Wireless headsets		Dental	Air Compressors	Cranes			Buses	
		Fax/Copiers		Golf Carts	Fork/Lifts/Jacks	Gas/Pumps Tanks			Cement	
		GPS		Medical	Generators	Hospital Equip		Freightliner	Dump	
		Handheld/ Scanners		Photo Kiosk	Golf Turf Equip	Meat/Packing Equip	Stainless Steel Fuel	International	Guzzler	
		Mainframe	**M & E**	Projectors	Microwave	Metal/Steel MFR Equip	Cement	Kenworth	Local Delivery	
		POS	Computerized	Security	Refrigerator	Railroad Equipment	Chemical	Mack	Medium Duty	
	M & E	Printers	CT Scan	Technical	Restaurant Equip	Rubber Mfg	Frac Tanks	Peerless	Refrigerator	
	Computers	Servers	High Technical	Vending	Tire Balancer	Tanks	Roll-off Containers	Peterbilt	Roll-off	
	Monitors	Shredders	Medical Equip	Video/Equip	TV's	Telephone System Equip	Semi-Trailers (18 Wheelers)	Volvo	Vacuum	
	PC'S	Telephone	MRI	Gym Equip	Typewriters	Water Treating Equip	Stainless Steel Water	White	Water	

Revised 01/02/2026

ADDENDUM #1-B

ADDENDUM #2

COMMERCIAL CLASS CODES	
AA	Auto Dealerships
BA	Barber/Beauty Shops
CA	Bowling Alleys
DA	Car Wash
EA	Discount Stores
EB	Big Box Retail
FA	Cnvenience Stores
GA	Fast Food Restaurants
HA	Laundromats
IA	Lodges, Clubs & Dance Studios
JA	Lumber Yard Buildings
KA	Small Self-Serve Station Booths
LA	Markets
MA	Mini-Warehouses
NA	Mobile Home Parks
OA	Mortuaries
PA	Hotels/Motels
QA/QF	Multi-Family Buildings
RA	Nursing Homes
SA	Offices
SB	Medical Offices
SC	Banks
SD	Government Offices
SE	Veterinary Clinics
TA	Restaurants
UA	Retail & Department Stores
UB	Shopping Centers
UC	Drug Stores
VA	Rice Dryers
WA	Service Stations
XA	Telephone Relay or Switching Stations
XB	Hospitals
XC	Churches
XD	Post Offices
XE	Libraries
XF	Fire Stations
XG	Schools
XH	Theaters/auditoriums
XI	Telephone Company Work Centers
YA	Warehouse & Auto Service Garages

ADDENDUM #3

DEPRECIATION SCHEDULE

CLASS 1 & 2

RESIDENTIAL

	AGE							
CONDITION	**0 - 5**	**6 - 10**	**11 - 19**	**20 - 29**	**30 - 39**	**40 - 50**	**51 - 64**	**65 - UP**
VERY GOOD	10	15	20	25	30	35	40	45
GOOD	15	20	25	30	35	40	45	50
AVERAGE	20	25	30	35	40	45	50	55
FAIR	25	30	35	40	45	50	55	60
POOR	30	35	40	45	50	55	60	65
UNSOUND	35	40	45	50	55	65	75	80

FMV - Fair Market Value

Building Unfit for Use - Usually Salvage Value

ADDENDUM #3

DEPRECIATION SCHEDULE

CLASS 3 & 4

RESIDENTIAL & TOWNHOMES

	AGE							
CONDITION	**0 - 5**	**6 - 10**	**11 - 19**	**20 - 29**	**30 - 39**	**40 - 50**	**51 - 64**	**65 - UP**
VERY GOOD	5	10	15	20	25	30	35	40
GOOD	10	15	20	25	30	35	40	45
AVERAGE	15	20	25	30	35	40	45	50
FAIR	20	25	30	35	40	45	50	55
POOR	25	30	35	40	45	50	55	60
UNSOUND	30	35	40	45	50	60	70	75

FMV - Fair Market Value

Building Unfit for Use - Usually Salvage Value

ADDENDUM #3

DEPRECIATION SCHEDULE

CLASS 5, 5-1, 6 & 6-1

RESIDENTIAL & TOWNHOMES

	AGE							
CONDITION	**0 - 5**	**6 - 10**	**11 - 19**	**20 - 29**	**30 - 39**	**40 - 50**	**51 - 64**	**65 - UP**
VERY GOOD	0	5	10	15	20	25	30	35
GOOD	5	10	15	20	25	30	35	40
AVERAGE	10	15	20	25	30	35	40	45
FAIR	15	20	25	30	35	40	45	50
POOR	20	25	30	35	40	45	50	55
UNSOUND	25	30	35	40	45	55	65	70

FMV - Fair Market Value

Building Unfit for Use - Usually Salvage Value

ADDENDUM #4

JEFFERSON CENTRAL APPRAISAL DISTRICT

A

COMMERCIAL / F1 ACCOUNTS (GA, PA,YA)

DEPRECIATION SCHEDULE

FOR ACCOUNTS WORKED ON THE COST APPROACH

AGE												
Condition	**0-5**	**6-10**	**11-15**	**16-20**	**21-25**	**26-30**	**31-35**	**36-40**	**41-45**	**46-50**	**51-55**	**56 & UP**
Very Good	10	15	20	25	30	35	40	45	50	55	60	65
Good	15	20	25	30	35	40	45	50	55	60	65	70
Average	20	25	30	35	40	45	50	55	60	65	70	75
Fair	25	30	35	40	45	50	55	60	65	70	75	80
Poor	30	35	40	45	50	55	60	65	70	75	80	85
Unsound	35	40	45	50	55	60	65	70	75	80	85	90

Revised Oct 2011

ADDENDUM #4

JEFFERSON CENTRAL APPRAISAL DISTRICT

B

COMMERCIAL / F1 ACCOUNTS

ALL COMMERCIAL CLASSES

EXCEPT - DA, GA, PA, QA, QF & YA

DEPRECIATION SCHEDULE

FOR ACCOUNTS WORKED ON THE COST APPROACH

	AGE											
CONDITION	**0-5**	**6-10**	**11-15**	**16-20**	**21-25**	**26-30**	**31-35**	**36-40**	**41-45**	**46-50**	**51-55**	**56-UP**
VERY GOOD	0	5	10	15	20	25	30	35	40	45	50	55
GOOD	5	10	15	20	25	30	35	40	45	50	55	60
AVERAGE	10	15	20	25	30	35	40	45	50	55	60	65
FAIR	15	20	25	30	35	40	45	50	55	60	65	70
POOR	20	25	30	35	40	45	50	55	60	65	70	75
UNSOUND	25	30	35	40	45	50	55	60	65	70	75	80

Reviewed 04/2025

Car Wash (DA's)
Commercial/F1 Accounts
Depreciation Schedule

AGE							
Condition	**0-5**	**6-10**	**11-15**	**16-20**	**21-25**	**26-30**	**31- up**
Very Good	5	10	20	30	35	40	45
Good	10	15	25	35	40	45	50
Average	15	20	30	40	45	50	55
Fair	20	25	35	45	50	55	60
Poor	25	30	40	50	55	60	65
Unsound	30	35	45	55	60	65	70

Updated April 2012

ADDENDUM #4

JEFFERSON CENTRAL APPRAISAL DISTRICT

MULTI-FAMILY QA CLASS A

WORKED ON THE COST APPROACH

DEPRECIATION SCHEDULE

	AGE				
CONDITION	**0 - 4**	**5 - 9**	**10 - 14**	**15 - 19**	**20 & UP**
VERY GOOD	0	2	4	8	13
GOOD	5	7	9	13	18
AVERAGE	10	12	14	18	23
FAIR	15	17	19	23	28
POOR	20	22	24	28	33
UNSOUND	25	27	29	33	38

Revised 04/18/2018

ADDENDUM #4

JEFFERSON CENTRAL APPRAISAL DISTRICT

MULTI-FAMILY QA CLASS B

WORKED ON COST APPROACH

DEPRECIATION SCHEDULE

	AGE						
CONDITION	**0 - 4**	**5 - 9**	**10 - 14**	**15 - 19**	**20 - 24**	**25 - 29**	**30 & UP**
VERY GOOD	0	3	6	11	17	25	34
GOOD	5	8	11	16	22	30	39
AVERAGE	10	13	16	21	27	35	44
FAIR	15	18	21	26	32	40	49
POOR	20	23	26	31	37	45	54
UNSOUND	25	28	31	36	42	50	59

Revised 04/18/2018

ADDENDUM #4

JEFFERSON CENTRAL APPRAISAL DISTRICT

MULTI-FAMILY QA CLASS C

WORKED ON COST APPROACH

DEPRECIATION SCHEDULE

ADDENDUM #4

	AGE									
CONDITION	**0 - 4**	**5 - 9**	**10 - 14**	**15 - 19**	**20 - 24**	**25 - 29**	**30 - 34**	**35 - 39**	**40 - 44**	**45 & UP**
VERY GOOD	0	3	6	11	17	25	34	46	59	79
GOOD	5	8	11	16	22	30	39	51	64	80
AVERAGE	10	13	16	21	27	35	44	56	69	80
FAIR	15	18	21	26	32	40	49	61	74	80
POOR	20	23	26	31	37	45	54	66	79	80
UNSOUND	25	28	31	36	42	50	59	71	80	80

Revised 04/18/2018

JEFFERSON CENTRAL APPRAISAL DISTRICT

MULTI-FAMILY QA CLASS D

WORKED ON COST APPROACH

DEPRECIATION SCHEDULE

ADDENDUM #4

	AGE									
CONDITION	**0 - 4**	**5 - 9**	**10 - 14**	**15 - 19**	**20 - 24**	**25 - 29**	**30 - 34**	**35 - 39**	**40 - 44**	**45 & UP**
VERY GOOD	0	4	8	14	23	33	45	58	72	78
GOOD	5	9	13	19	28	38	50	63	77	80
AVERAGE	10	14	18	24	33	43	55	68	80	80
FAIR	15	19	23	29	38	48	60	73	80	80
POOR	20	24	28	34	43	53	65	78	80	80
UNSOUND	25	29	33	39	48	58	70	80	80	80

Revised 04/18/2018

JEFFERSON CENTRAL APPRAISAL DISTRICT

MULTI-FAMILY QF & DUPLEXES

WORKED ON COST APPROACH

DEPRECIATION SCHEDULE

	AGE									
CONDITION	**0 - 5**	**6 - 10**	**11 - 15**	**16 - 20**	**21 - 25**	**26 - 30**	**31 - 35**	**36 - 40**	**41 - 45**	**46 & UP**
VERY GOOD	10	15	20	25	30	35	40	45	50	55
GOOD	15	20	25	30	35	40	45	50	55	60
AVERAGE	20	25	30	35	40	45	50	55	60	65
FAIR	25	30	35	40	45	50	55	60	65	70
POOR	30	35	40	45	50	55	60	65	70	75
UNSOUND	35	40	45	50	55	60	65	70	75	80

ADDENDUM #4

Revised 04/18/2018

ADDENDUM #5

Designation of Local Government Records Management Officer

Purpose: The purpose of this form is to notify the Texas State Library and Archives Commission of a change in Records Management Officer (RMO).

Instructions: Elected officials complete Section One only; all other local governments complete Section Two only.

Section One: Elected County Officials ONLY

County _____

Title of Office _____

Name of Officeholder _____

Mailing Address _____

City _____ ZIP Code _____

Telephone Number _____ Fax Number _____

E-mail Address _____

Signature of Officeholder _____ Date: _____

Section Two: All other Local Government Offices

Before filling out this form, consult the Records Management policy/order/ordinance ("policy") approved by your governing body. If the position of the RMO has changed, or if the policy names an individual who is no longer serving as RMO, a new policy must be filed along with this form.

Name of Government: Jefferson County Appraisal District

Position Designated in Policy: Records Management Officer

Individual's Name: Donna Touchet

Mailing Address: P O Box 21337

City: Beaumont ZIP Code: 77720-1337

Telephone Number: 409-840-9944 Fax Number: 409-840-9732

E-mail Address: dtouchet@jcad.org

Signature of RMO: Donna Touchet Date: 5/15/2012

Please return original, signed form within 30 days of RMO change to:

State and Local Records Management Division
Texas State Library and Archives Commission
P.O. Box 12927
Austin, TX 78711-2927

Jefferson County Appraisal District
Board of Directors

Regular Board Meeting
August 29, 2007 - 4:00 p.m.

The Board of Directors of the Jefferson County Appraisal District met in public (open) session on Wednesday, August 29, 2007 at the Appraisal District office, 4610 S. Fourth Street, Beaumont, Texas. The meeting was called to order by Chairperson Eugene Landry.

It was found and determined that in accordance with the policies and orders of the Board, the notice of the meeting was posted in accordance with the terms and provisions of Section 551.001 et. seq. of the Texas Government Code, and that all of the terms and provisions of Section 551.001 have been fully complied with and that the 72-hour notice required by said section has been properly and correctly given.

ROLL CALL

Present: Eugene Landry, C. L. Sherman, Miriam Johnson, Charles Lankford, and Fred L. Mitchell (from 4:15 pm)

Absent: None

ESTABLISHMENT OF QUORUM

Chairperson Landry declared a quorum present.

(The following items were taken out of order from the posted agenda.)

CONSENT AGENDA ACTION ITEMS

1. Approval of Minutes July 25, 2007

2. Receive Taxpayer Liaison Officer Report

   The TLO Report was submitted indicating that the Taxpayer Liaison Officer did not receive any communications or complaints from taxpayers for the period ending July 31, 2007. The report showed one outstanding complaint in error.

   Mr. Lankford moved and Mrs. Johnson seconded to approve the consent agenda items correcting the TLO Report to indicate no outstanding complaints.

   Yeas: Landry, Sherman, Johnson, and Lankford
   Nays: None

REGULAR AGENDA ACTION ITEMS

4. Appoint Donna Touchet, Records Supervisor, as Records Management Officer

   The Texas Government Records Act requires all governmental entities to appoint a Records Management Officer (RMO) to direct the records retention and disposition functions of the entity. At the March 21, 1990 Board Meeting, the Board appointed Mrs. Angela Bellard as the RMO. At that time Mrs. Bellard was the Records Supervisor; however, she has since been promoted to the position of Senior Appraiser.

   Ms. Donna Touchet filled the vacant Records Supervisor position with the promotion of Mrs. Bellard. It is the Chief Appraiser's recommendation that the current Records Supervisor be named as the Records Management Officer.

R E S O L U T I O N

JEFFERSON COUNTY APPRAISAL DISTRICT

Resolution No. 90-23: Adoption of Records Management Program

WHEREAS, Title 6, Subtitle C, Local Government Code (Local Government Records Act) provides that an appraisal district must establish by Resolution an active and continuing Records Management Program to be administered by a Records Management Officer; and

WHEREAS, the Jefferson County Appraisal District desires to adopt a Resolution to prescribe policies and procedures consistent with the Local Government Records Act in the interests of cost-effective and efficient recordkeeping;

NOW, THEREFORE, BE IT RESOLVED by the Jefferson County Appraisal District Board of Directors that the following Records Management Program be adopted:

SECTION 1. DEFINITION OF APPRAISAL DISTRICT RECORDS. All documents, papers, books, maps, photographs, sound or video recordings, microfilm, magnetic tape, electronic media, or other information recording media, regardless of physical form or characteristic and regardless of whether public access to it is open or restricted under the laws of the state, created or received by the Jefferson County Appraisal District or any of its officers or employees pursuant to law or in the transaction of public business are hereby declared to be the records of the Jefferson County Appraisal District and shall be created, maintained, and disposed of in accordance with the provisions of this Resolution or procedures authorized by it and in no other manner.

SECTION 2. APPRAISAL DISTRICT RECORDS DECLARED PUBLIC PROPERTY. All Appraisal District records as defined in Section 1 of this resolution are hereby declared to be the property of the Jefferson County Appraisal District. No Appraisal District official or employee has, by virtue of his or her position, any personal or property right to such records even though he or she may have developed or compiled them. The unauthorized destruction, removal from files, or use of such records is prohibited.

SECTION 3. POLICY. It is hereby declared to be the policy of the Jefferson County Appraisal District to provide for the efficient, economical, and effective controls over the creation, distribution, organization, maintenance, use, and disposition of all Appraisal District records through a comprehensive system of integrated procedures for the management of records from their creation to their ultimate disposition, consistent with the requirements of the Texas Local Government Records Act and accepted records management practices.

SECTION 4. DESIGNATION OF RECORDS MANAGEMENT OFFICER. The Records Management Officer, and the successive holders of said office, shall serve as Records Management Officer for the Jefferson County Appraisal District. As provided by state law, each successive holder of the office shall file his or her name with the Director and Librarian of the Texas State Library within thirty days of the initial designation or of taking up the office, as applicable.

SECTION 5. DUTIES OF RECORDS MANAGEMENT OFFICER. In addition to other duties assigned in this Resolution, the Records Management Officer shall:

(1) administer the Records Management Program and provide assistance to department heads in its implementation;

(2) plan, formulate, and prescribe records disposition policies, systems, standards, and procedures;

(3) in cooperation with department heads, identify essential records and establish a disaster plan for each Appraisal District office and department to ensure maximum availability of the records in order to re-establish operations quickly and with minimum disruption and expense;

(4) develop procedures to ensure the permanent preservation of the historically valuable records of the Appraisal District;

(5) establish standards for filing and storage equipment and for recordkeeping supplies;

(6) study the feasibility of and, if appropriate, establish a uniform filing system and a forms design and control system for the Jefferson County Appraisal District;

(7) provide records management advice and assistance to all Appraisal District departments by preparation of a manual or manuals of procedure and policy and by on-site consultation;

(8) monitor records retention schedules and administrative rules issued by the Texas State Library and Archives Commission to determine if the Records Management Program and the Appraisal District's records control schedules are in compliance with state regulations;

(9) disseminate to the Board of Directors and department heads information concerning state laws and administrative rules relating to local government records;

(10) instruct personnel in policies and procedures, their duties, and the conduct of records inventories in preparation for the development of records control schedules as required by state law and this Resolution;

(11) ensure that the maintenance, preservation, microfilming, destruction, or other disposition of Appraisal District records is carried out in accordance with the policies and procedures of the Records Management Program and the requirements of state law;

(12) maintain records on the volume of records destroyed under approved records control schedules, the volume of records microfilmed or stored electronically, and the estimated cost and space savings as the result of such disposal or disposition;

(13) report annually to the Board of Directors on the implementation of the Records Management Program in each department of the Jefferson County Appraisal District, including summaries of the statistical and fiscal data;

(14) bring to the attention of the Board of Directors non-compliance by department heads or other Appraisal District personnel with the policies and procedures of the Records Management Program or the Local Government Records Act.

SECTION 6. RECORDS CONTROL SCHEDULES TO BE DEVELOPED; FILED WITH STATE.

(1) The Records Management Officer shall prepare Records Control Schedules on a department by department basis listing all records created or received by the department and the retention period for each record. Records Control Schedules shall also contain such other information regarding the disposition of Appraisal District records as the Records Management Program may require.

(2) Each Records Control Schedule shall be monitored and amended as needed by the Records Management Officer on a regular basis to ensure that it is in compliance with records retention schedules issued by the state and that it continues to reflect the recordkeeping procedures and needs of the department and the Records Management Program of the Jefferson County Appraisal District.

(3) Before its adoption, a Records Control Schedule must be submitted to and accepted for filing by the Director and Librarian of the Texas State Library as provided by state law. If a schedule is not accepted for filing, the schedule shall be amended to make it acceptable for filing. The Records Management Officer shall submit the Records Control Schedules to the Director and Librarian.

SECTION 7. IMPLEMENTATION OF RECORDS CONTROL SCHEDULES; DESTRUCTION OF RECORDS UNDER SCHEDULE.

(1) A Records Control Schedule for a department that has been approved and adopted under Section 6 of this Resolution shall be implemented according to the policies and procedures of the Records Management Program.

(2) A record whose retention period has expired on a Records Control Schedule shall be destroyed unless an open records request is pending on the record, the subject matter of the record is pertinent to a pending lawsuit, or the department head requests in writing that the record be retained for an additional period.

(3) Prior to the destruction of a record under an approved Records Control Schedule, the department head must obtain the authorization of the Records Management Officer and the Chief Appraier in order to destroy the record.

SECTION 8. DESTRUCTION OF UNSCHEDULED RECORDS. A record that has not yet been listed on an approved Records Control Schedule may be destroyed if its destruction has been approved in the same manner as a record destroyed under an approved schedule and the Records Management Officer has submitted to and received back from the Director and Librarian of the Texas State Library an approved destruction authorization request.

ADOPTED, this the 19th day of December, 1990.

Eugene Landry

Eugene Landry, Chairman
Board of Directors
Jefferson Co Appraisal Dist

ATTEST:

Glen Sanders

Glen Sanders, Secretary
Board of Directors
Jefferson Co Appraisal Dist

Proposed Resolution # 90-23

Amends, Alters, or Voids Resolution #

Copies To: Angela Bellard, Records Management Officer

Director and Librarian of the Texas State Library

CERTIFICATION AND ACCEPTANCE

Section 1 USE OF FORM (Check One; See Reverse)

- [x] Original Filing - Form SLR 500
- [ ] Amended Schedule - Form SLR 500
- [ ] Amendment to Schedule - Form SLR 520

Number of Pages in Attachment 48

Date of Attachment July 28, 1994

Date of previous schedule the attachment amends, if applicable _____

Section 2 SUBMISSION DATA (See Reverse)

Government Jefferson County Appraisal District

Office _____

Department _____

RMO Address 4323 Gulf Avenue

City Groves Zip 77619

Telephone (409) 963-0188

Section 3 LOCAL GOVERNMENT CERTIFICATION

The attached document of the type indicated above is submitted for filing pursuant to Local Government Code §203.041. The attachment has been approved according to the ordinance, order, or plan of the local government or elective county office for which I am the Records Management Officer. I certify that the administrative rules for electronic records, adopted under Local Government Code §205.003(a), will be followed for records subject to the rules.

Name and Title (Print or Type) Angela Bellard, Records Supervisor

Signature Angela Bellard Date 8-11-94

Section 4 TEXAS STATE LIBRARY ACCEPTANCE

The records control schedule, amended schedule, or amendment to schedule submitted for filing with this transmittal sheet has:

- [x] been accepted for filing pursuant to Local Government Code §203.043(a). A record appearing on the schedule or amendment may be disposed of at the expiration of its retention period without additional notice to the director and librarian, subject to the provisions of Local Government Code §203.041(d).
- [ ] been accepted for filing subject to the conditions stated in the accompanying letter pursuant to Local Government Code §203.043(d).
- [ ] not been accepted for filing pursuant to Local Government Code §203.043(b). See accompanying letter for explanation.

Name and Title (Print or Type) Marilyn von Kohl - Mgr., Training & Consulting

Signature _____ Date 8-19-94

Texas State Library - State and Local Records Management Division

SLR 540 (3/93)

ADDENDUM #5

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 1 of 45

Government Jefferson County Appraisal District

Office (If Applicable)

Department (If Applicable)

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
1075-15	Accident & Damage Reports to Property	2 years		3 years	Microfilm after 2 years
1000-20	Accident Reports				
	A. Reports of accidents to adults.	2 years		5 years	Microfilm after 2 years
	B. Reports of accidents to minors.	2 years		5 years or 2 years after minor reaches age of 18 which-ever is later	Microfilm after 2 years
1025-25	Accounting Policies & Procedures Documentation	US plus 5 years		US plus 5 years	

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 2 of 45

Government Jefferson County Appraisal District

Office (If Applicable)

Department (If Applicable)

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
1025-26	Accounts Payable & Disbursement Records				
	A. Claims, invoices, statements, copies of checks and purchase orders, expenditure authorizations, and similar records that serve to document disbursements.	2 years		FE of date of payment plus 3 years	Microfilm after 2 years
	B. Accounts payable records sufficient to document the purchase costs of capital equipment or other fixed assets if capital asset documentation of the type noted under item #1025-05 (a) is not created.	2 years		FE of date of disposal plus 3 years	Microfilm after 2 years
	C. Fund transmittal reports accompanying the transmittal of funds to federal, state, or other local government agencies, to retirement systems, or to other entries if the funds are collected in whole or in part on behalf of other agencies or individuals except those accompanying the	2 years		FE of period covered by report plus 3 years	Microfilm after 2 years

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 3 of 45

Government Jefferson County Appraisal District

Office (If Applicable) _____

Department (If Applicable) _____

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
	transmittal of federal and state payroll and unemployment taxes.				
1025-27	Accounts Receivable Records A. Bill copes or stubs, statements, billings, registers, account cards, deposit warrants, cash receipts, receipt books, cash transfers, daily cash reports, cash drawer reconciliations, and similar records that serve to document money owed to or received by a local government and its collection or receipt.	2 years		FE of date of receipt plus 3 years	Microfilm after 2 years
	B. Accounts receivable records documenting the receipt of any monies that are remittable to the State Comptroller of Public Accounts.	2 years		Remittance due plus 5 years	Microfilm after 2 years

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 4 of 45

Government Jefferson County Appraisal District

Office (If Applicable) _____

Department (If Applicable) _____

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
	C. Account card or similar record documenting payments to a local government in which the government holds a property lien until the debt is satisfied including original lien and lien releases.	2 years		FE of date of final payment and release of lien plus 3 years	Microfilm after 2 years
	D. Account card or similar record relating to the receipt of cash deposits as sureties for the delivery of services.	2 years		FE of termination of service or refund of deposit plus 3 years	Microfilm after 2 years
	E. Records of accounts deemed uncollectable, including write-off authorizations.	2 years		FE of date of write-off plus 3 years	Microfilm after 2 years

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 5 of 45

Government Jefferson County Appraisal District

Office (If Applicable) _____

Department (If Applicable) _____

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
1000-21	Affidavits of Publication				
	A. Notices of election in which candidates for federal office are not involved.	60 days after election day		60 days after election day	
	B. Notices of election in which candidates for federal office are involved.	22 months after election day		22 months after election day	
	C. All other published legal notices.	2 years		2 years	
1000-01	Agendas				
	A. Open meetings.	2 years		2 years	
	B. Closed session.	2 years		2 years	
2975-01	Agents for Property Taxes, Application Of	US		US	
1000-22	Annexation, Disannexation, Abolition, and other Jurisdiction Records	5 years		5 years	

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code §203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 6 of 45

Government Jefferson County Appraisal District

Office (If Applicable) _____

Department (If Applicable) _____

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
2950-01	Appeal Records	PM		PM	
2975-02	Appraisal Cards	PM		PM	
2975-03	Appraisal Correspondence	2 years		2 years	
2975-04	Appraisal Field Notes	AV		AV	
2975-05	Appraisal Monitoring Documentation	AV		AV	
3000-02	Appraisal Rolls - Amendments & Notices	3 years		3 years	
2975-06	Appraisal Rolls & Abstracts				
	A. Final rolls.	1 year		PM	Microfilm after 1 year
	B. Preliminary rolls.	1 year		PM	Microfiche after 1 year
	C. Preliminary drafts.	AV after certification of the roll			

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 7 of 45

Government Jefferson County Appraisal District

Office (If Applicable)

Department (If Applicable)

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
1025-01	Audit Records				
	A. Annual or biennial cumulative audit.	2 years		PM	Microfilm after 2 years
	B. Annual, biennial, or other periodic audit of a department, program, fund, or account if included in a cumulative audit under (a).	2 years		2 years	Microfilm after 2 years
	C. Annual, biennial, or other periodic audit of a department, program, or fund, or account if not included in a cumulative audit under (a).	2 years		PM	Microfilm after 2 years
	D. Special audits ordered by a governing body, a court or grand jury, or mandated by administrative rules of a state or federal agency.	2 years		PM	Microfilm after 2 years
	E. Working papers, summaries, and similar records created for the purpose of conducting an audit.	2 years		3 years after all questions arising from the audit have been resolved	Microfilm after 2 years

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 8 of 45

Government Jefferson County Appraisal District

Office (If Applicable)

Department (If Applicable)

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
1025-02	Bank Security Records	4 years after expiration		4 years after expiration	
1025-28	Banking Records	2 years		FE plus 5 years	Microfilm after 2 years
1075-01	Bids and Bid Documentation				
	A. Successful bids and requests for proposals, including invitations to bid, bid bonds and affidavits, bid sheets and similar supporting documentation.	3 years		FE of award plus 3 years	Microfilm after 3 years
	B. Unsuccessful bids.	2 years		2 years	
	C. Informal bid records, such as requests for quotations or estimates for the procurement of goods and services for which state law or local policy does not require the formal letting of bids.	1 year		1 year	
1025-04	Budgets and Budget Documentation				
	A. Annual budgets (including amendments)	2 years		PM	Microfilm after 2 years

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code §203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

Government Jefferson County Appraisal District

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Records Management Officer Angela Bellard

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 9 of 45

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
	B. Special budgets.	2 years		PM	Microfilm after 2 years
	C. Working papers created exclusively for the preparation of budgets.	2 years		2 years	
	D. Encumbrance and expenditure reports.	2 years		2 years	
	E. Budget change documentation, including line item or contingency/reserve fund transfers and supplemental budget requests.	2 years		2 years	
1025-05	Capital Assets Records				
	A. Equipment or property history cards or similar records containing data on initial cost, including disposal authorizations when disposed of.	FE of date of disposal plus 3 years		FE of date of disposal plus 3 years	
	B. Equipment or property cost and depreciation schedules or summaries used for capital outlay budgeting or other financial or budget control purposes.	FE end plus 3 years		FE end plus 3 years	

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 10 of 45

Government Jefferson County Appraisal District

Office (If Applicable)

Department (If Applicable)

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
	C. Equipment or property inventories.	US plus 3 years		US plus 3 years	
	D. Property sale, auction, or disposal records of government-owned equipment or property.	1 year		1 year	
1050-04	Certificates and Licenses	Separation of employee plus 5 years		Separation of employee plus 5 years	
1000-24	Complaints	Dismissal of complaint plus 2 years		Dismissal of complaint plus 2 years	

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 11 of 45

Government Jefferson County Appraisal District

Office (If Applicable)

Department (If Applicable)

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RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
1050-05	Conflict of Interests Affidavits	5 years after leaving position for which the affidavit was filed		5 years after leaving position for which the affidavit was filed	
1075-16	Construction Project Files	PM		PM	
1000-25	Contracts, Leases, & Agreements	4 years after the expiration or termination of the instrument according to its terms		4 years after the expiration or termination of the instrument according to its terms	

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 12 of 45

Government Jefferson County Appraisal District

Office (If Applicable) _____

Department (If Applicable) _____

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RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
1000-26	Correspondence and Internal Memoranda				
	A. Policy and program development.	5 years		5 years	
	B. Administrative.	2 years		2 years	
	C. Routine.	AV		AV	
1025-29	Cost Allocation & Distribution Records	FE plus 3 years		FE plus 3 years	
1050-06	Counseling Program Files				
	A. Reports of interviews, analyses, and similar records relating to the counseling of an employee for work-related, personal, or substance abuse problems.	3 years after termination of counseling		3 years after termination of counseling	
	B. Records relating to the planning, coordination, implementation, direction, and evaluation of an employee counseling program.	3 years		3 years	

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 13 of 45

Government Jefferson County Appraisal District

Office (If Applicable) _____

Department (If Applicable) _____

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City Groves Zip 77619 Telephone (409) 963-0188

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RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
1050-50	Deduction Authorizations	2 years		4 years after separation or 4 years after amendment, termination, or expiration of authorization whichever sooner	Microfilm after 2 years
1050-51	Direct Deposit Applications/ Authorizations	US		US	Microfilm after 2 years
1050-07	Disciplinary & Adverse Action Records	2 years after case closed		2 years after case closed	

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 14 of 45

Government Jefferson County Appraisal District

Office (If Applicable) _____

Department (If Applicable) _____

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

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RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
1050-52	Earnings & Deduction Records				
	A. A record containing the following payroll information on each employee: name, last known address, social security number, amount of wages paid to the employee for each payroll period, including all deductions, and date of payment.	2 years		4 years	Microfilm after 2 years
	B. An individual employee earnings card or record that shows earnings and deductions for each pay period and a master payroll register which shows earnings and deductions for each pay period.	2 years		4 years	Microfilm after 2 years
	C. A record containing the following minimum pension and deferred compensation information on each employee: name, date of birthday, social security, and amount of pension and deferred compensation deductions.	2 years		PM	Microfilm after 2 years

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 15 of 45

Government Jefferson County Appraisal District

Office (If Applicable) _____

Department (If Applicable) _____

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
	D. Individual employee earnings card or record, and employee service record if it contains the prescribed pension and deferred compensation deduction date.	2 years		PM	Microfilm after 2 years
	E. Master payroll register or the final year-to-date register of each calendar year, if the register shows all persons employed during the year from whose wages, pension, and deferred compensation deductions were made.	2 years		PM	Microfilm after 2 years
	F. Pension and deferred compensation deduction register, or the final year-to-date pension deduction register of each calendar year, if the register lists all persons employed during the year from whose wages pension and deferred compensation deductions were made.	2 years		PM	Microfilm after 2 years

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 16 of 45

Government Jefferson County Appraisal District

Office (If Applicable)

Department (If Applicable)

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
	G. Copies of annual or other periodic statements furnished to each employee detailing the deductions and contributions to a pension or deferred compensation plan during the past year or period.	2 years		PM	Microfilm after 2 years
	H. Master payroll registers, including year-to-date registers, if not used to satisfy either of the retention requirements in A or B.	2 years		FE plus 3 years	Microfilm after 2 years
	I. Payroll adjustment records, including transaction registers, authorizations, and similar records authorizing and detailing adjustments to payroll records because of overpayment, underpayment, etc.	2 years		FE plus 3 years	Microfilm after 2 years

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 17 of 45

Government Jefferson County Appraisal District

Office (If Applicable)

Department (If Applicable)

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
1050-08	Employee Pension & Benefit Records				
	A. Employee benefit plan such as pension, life, health, and disability insurance, seniority and merit systems; and deferred compensation plans, including amendments.	2 years		Termination of plan plus 1 year	Microfilm after 2 years
	B. Enrollment forms providing personal identifying data, beneficiary information, option selection, and similar information if the official record is maintained by the retirement system of which the local government is a member or by the service provider.	AV		AV	
	C. Pension and deferred compensation if the official record is maintained by the local government.	2 years		PM	Microfilm after 2 years
	D. Life, health, and disability insurance if the official record is maintained by the local government.	Termination of coverage plus 4 years		Termination of coverage plus 4 years	

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 18 of 45

Government Jefferson County Appraisal District

Office (If Applicable) _____

Department (If Applicable) _____

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
	E. Annual reports from a pension system or fund.	PM		PM	
1050-09	Employee Recognition Records	2 years		2 years	
1050-10	Employee Security Records	Date of separation plus 2 years		Date of separation plus 2 years	
1050-11	Employee Selection Records	2 years from creation or receipt of the record or the personnel action involved whichever is later		2 years from creation or receipt of the record or the personnel action involved whichever is later	

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 19 of 45

Government Jefferson County Appraisal District

Office (If Applicable) _____

Department (If Applicable) _____

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City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
1050-12	Employee Service Record	PM		PM	
1050-13	Employment Advertisements or Announcements	2 years		2 years	
1050-14	Employment Applications A. Applications, transcripts, letters of reference, or similar documents.	2 years from creation or receipt of the record or the personnel action involved which-ever later		2 years from creation or receipt of the record or the personnel action involved which-ever later	

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 20 of 45

Government Jefferson County Appraisal District

Office (If Applicable)

Department (If Applicable)

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
	B. Samples of publications, artwork or other products of prior achievement not returned to applicants.	AV		AV	
	C. Transcripts of persons hired if state or federal law or regulation mandates a level of education needed to qualify for employment.	Date of separation plus 5 years		Date of separation plus 5 years	
1050-16	Equal Employment Opportunity Records & Reports				
	A. Reports, analysis, or statistical data complied from source documentation used to complete EEO reports.	3 years		3 years	
	B. Case files relating to discrimination, complaints, legal and investigative documents, exhibits, related correspondence withdrawal notices, and decisions or judgments.	Resolution of case plus 3 years		Resolution of case plus 3 years	
1050-17	Equal Pay Records	2 years		2 years	

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 21 of 45

Government Jefferson County Appraisal District

Office (If Applicable) _____

Department (If Applicable) _____

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
2975-07	Exemption & Special Appraisal Records				
	A. One-time approved applications.	1 year		US plus 10 years	Microfilm after 1 year
	B. Annually renewed.	1 year		10 years	Microfilm after 1 year
	C. Denied applications.	1 year		1 year	Microfilm after 1 year
	D. Absolute exemption, partial exemption and special appraisal lists.	1 year		PM	Microfilm after 1 year
1050-53	Federal & State Tax Forms & Reports				
	A. Forms used to determine withholdings from wages and salaries for payroll tax purposes.	2 years		4 years after separation or 4 years after form amended, whichever sooner	Microfilm after 2 years

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 22 of 45

Government Jefferson County Appraisal District

Office (If Applicable) _____

Department (If Applicable) _____

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City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
	B. Forms and reports used to report the collection, distribution, deposit, and transmittal of payroll or unemployment tax.	2 years		4 years after tax due date or date tax paid, whichever later	Microfilm after 2 years
1050-20	Grievance Records	2 years		2 years	
2950-02	Hearing Records	1 year		PM	Microfilm after 1 year
1000-29	Insurance Policies	4 years after expiration or termination of the policy according to its terms		4 years after expiration or termination of the policy according to its terms	

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 23 of 45

Government Jefferson County Appraisal District

Office (If Applicable)

Department (If Applicable)

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City Groves Zip 77619 Telephone (409) 963-0188

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RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
2975-08	Inventory Appraisal, Application For September				
	A. Approved applications.	Until cancel-lation		Until cancel-lation	
	B. Denied applications.	2 years		2 years	
1075-02	Inventory Records	1 year		1 year	
1050-21	Job Evaluations	PM		PM	
1050-54	Leave Records				
	A. A record containing the unused accumulated sick leave of each employee if all or a percentage of accumulated sick leave is used to calculate length of service and/or accumulated sick leave is creditable to an employee if rehired. Individual employee earnings card or record. Employee service record. Copy of the final time summary or leave status report.	2 years		PM	Microfilm after 2 years

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 24 of 45

Government Jefferson County Appraisal District

Office (If Applicable)

Department (If Applicable)

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City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
	B. Requests and authorizations for vacation, compensatory, sick, and other types of authorized leave.	2 years		FE plus 3 years	Microfilm after 2 years
	C. Leave or hours-to-date registers.	2 years		FE plus 3 years	Microfilm after 2 years
	D. Copy of periodic time summary or leave status reports furnished to each employee containing information on vacation, sick, compensatory, or other leave earned and used, including the final report of separated employees if they are not used to satisfy the retention requirement set in (a).	2 years		2 years	
1025-30	Ledgers, Journals, & Entry Documentation				
	A. General ledger showing receipts and expenditures from all accounts and funds of a local government for fiscal years	2 years		FE plus 5 years	Microfilm after 2 years

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 25 of 45

Government Jefferson County Appraisal District

Office (If Applicable) _____

Department (If Applicable) _____

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
	for which an annual audit report exist.				
	B. General ledger showing receipts and expenditures from all accounts and funds of a local government for fiscal years for which an annual audit report does not exist.	2 years		PM	Microfilm after 2 years
	C. Subsidiary ledgers.	2 years		FE plus 5 years	Microfilm after 2 years
	D. Receipt, disbursement, general, or subsidiary journals.	2 years		FE plus 5 years	Microfilm after 2 years
	E. Journal vouchers and entries or similar posting control forms.	2 years		FE plus 5 years	Microfilm after 2 years
1000-30	Legal Opinions	PM		PM	

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 26 of 45

Government Jefferson County Appraisal District

Office (If Applicable) _____

Department (If Applicable) _____

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City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
1000-31	Litigation Case Files	AV after final disposition of the case		AV after final disposition of the case	Microfilmed after settled
2975-09	Mailing Lists & Mailing Documentation				
	A. Current mailing lists.	US		US	
	B. Address change notices and similar source documentation used to correct mailing lists.	1 year after correction made to mailing list		1 year after correction made to mailing list	
	C. Mail returned by the postal or other mail delivery services as undeliverable.	1 year after returned		1 year after returned	
	D. Run list affidavits, certificate of mailing forms, and similar records evidencing the mailing of notices to property owners.	1 year		1 year	

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 27 of 45

Government Jefferson County Appraisal District

Office (If Applicable)

Department (If Applicable)

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
1075-19	Maintenance, Repair, & Inspection Records				
	A. Routine inspection records on vehicles and equipment.	1 year		1 year	
	B. Maintenance and repair records on vehicles and equipment.	Life of asset		Life of asset	
	C. Routine cleaning, janitorial, and inspection work on facilities.	1 year		1 year	
	D. All other facility maintenance, repair, and inspection records on facilities.	3 years		3 years	
1050-22	Medical & Exposure Reports	2 years		2 years	
1000-03	Minutes				
	A. Written minutes, including hearing records.	PM		PM	Microfilm the appraisal review board minutes after 1 year

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 28 of 45

Government Jefferson County Appraisal District

Office (If Applicable) _____

Department (If Applicable) _____

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
	B. Notes taken during meetings from which written minutes are prepared.	90 days after approval of minutes by the governing body		90 days after approval of minutes by the governing body	
	C. Audiotapes of open meetings, except as described in (d) for which written minutes are not prepared.	PM		PM	
	D. Audiotapes of workshop sessions of governing bodies in which votes are not made and written minutes are not required by law to be taken.	2 years		2 years	

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 29 of 45

Government Jefferson County Appraisal District

Office (If Applicable) _____

Department (If Applicable) _____

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
	E. Audiotapes of open meetings for which written minutes are prepared.	90 days after approval of minutes by the governing body		90 days after approval of minutes by the governing body	
	F. Audiotapes of open meetings for which the hearing records serve as the minutes and are kept permanently (without any pending lawsuits).	5 years		5 years	
	G. Audiotapes of closed meetings.	2 years		2 years	
	H. Supporting documentation.	2 years		2 years	
2950-03	Minutes - Agricultural Advisory Boards and Governing Bodies of Taxing Units	PM		PM	
1000-32	Minutes - Staff	AV		AV	

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 30 of 45

Government Jefferson County Appraisal District

Office (If Applicable) _____

Department (If Applicable) _____

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
2975-10	Mobile Homes, Reports of Movement Of	4 years		4 years	
1000-33	News Releases	AV		AV	
2975-11	Notices to Taxpayers	1 year		1 year	Microfiche after 1 year
1050-23	Oaths of Office	5 years after leaving position for which oath was required		5 years after leaving position for which oath was required	
2950-04 1000-04	Open Meeting Notices & Hearing Schedules	2 years		2 years	
1000-34	Open Record Requests	1 year after final decision on request		1 year after final decision on request	

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 31 of 45

Government Jefferson County Appraisal District

Office (If Applicable)

Department (If Applicable)

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
1000-05	Ordinances, Orders, & Resolutions	PM		PM	
1000-35	Organizational Charts	US		US	
1050-55	Payroll Action or Information Notices				
	A. Documents concerning hiring, termination, transfer, pay grade, position, or job title, name change, etc.	2 years		2 years	Microfilm after 2 years
	B. Documents concerning adjustments to payroll and leave status.	2 years		FE plus 3 years	Microfilm after 2 years
1000-36	Permits & Licenses	Expiration plus 2 years		Expiration plus 2 years	
1050-24	Personnel Action or Information Notices	2 years		2 years	
1050-25	Personnel Studies & Surveys	3 years		3 years	

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

Government Jefferson County Appraisal District
Office (If Applicable) _____
Department (If Applicable) _____
Address 4323 Gulf Avenue
City Groves Zip 77619 Telephone (409) 963-0188
Records Management Officer Angela Bellard

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 32 of 45

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
1000-06	Petitions	Consider-ation of the petition plus 2 years		Consider-ation of the petition plus 2 years	
1000-37	Photographs, Recordings, & Other Non-Textual Media	PM		PM	
1000-38	Policy & Procedure Documentation	US plus 5 years		US plus 5 years	
1050-26	Position Description, Classification, & Staff Monitoring Records A. Job descriptions, including any associated task or skill state-ments.	Until position abolished plus 4 years		Until position abolished plus 4 years	

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 33 of 45

Government Jefferson County Appraisal District

Office (If Applicable) _____

Department (If Applicable) _____

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
	B. Documentation concerning the development and analysis of job descriptions and classification systems, including surveys, review and audit reports; classification standards and guidelines; selection criteria, determination of classification appeals, etc,. as follows:				
	1. Documents linked to a specific position.	Dispose with job description under (a)		Dispose with job description under (a)	
	2. Survey, audit, or other reports issued on a regular basis.	US plus 4 years		US plus 4 years	
	3. Other documentation not included in (1) or (2).	4 years		4 years	

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 34 of 45

Government Jefferson County Appraisal District

Office (If Applicable) _____

Department (If Applicable) _____

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
	C. Position staffing and vacancy reports.	US		US	
	D. Personnel requisitions.	2 years		2 years	
1075-40	Postal & Delivery Service Records				
	A. Meter and permit usage records.	1 year		1 year	
	B. Registered, certified, insured, and special delivery mail receipts and similar records of transmittal by express or delivery companies.	1 year		1 year	
2975-12	Property Owners, Alphabetical Index	US		US	
2975-13	Property Transfer Documentation	AV after certification		AV after certification	

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
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SLR 500 (2/93)

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Date July 28, 1994 Page 35 of 45

Government Jefferson County Appraisal District

Office (If Applicable) _____

Department (If Applicable) _____

Address 4323 Gulf Avenue

City Groves Zip 77619 Telephone (409) 963-0188

Records Management Officer Angela Bellard

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
2975-14	Property Value Documentation	Retain until certifi-cation		Retain until certifi-cation	
1000-39	Publications	3 years	PM	PM	
1075-03	Purchase Order & Receipt Records				
	A. Purchase orders, requisitions, receiving reports, purchasing logs, register, or similar records providing a chronological record of purchase orders issued, orders received, and similar date on procurement status.	2 years		FE end plus 3 years	Microfilm after 2 years
	B. Packing slips and order acknowledgments.	1 year		1 year	
	C. Vendor and commodity lists.	US		US	
2975-15	Ratio Studies	PM		PM	

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Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 36 of 45

Government Jefferson County Appraisal District

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RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
1000-40	Records Management Records				
	A. Records control schedules, records destruction documentation, and records inventories.	PM		PM	
	B. Records management plans and policy documents.	US plus 5 years		US plus 5 years	
2975-16	Renditions & Allocations				
	A. Approved applications for allocation of property value.	1 year		3 years	Microfilm after 1 year
	B. Denied applications for allocation of property value.	1 year		1 year	
	C. Renditions.	1 year		5 years	Microfilm after 1 year
	D. Reports of decreased value.	1 year		5 years	Microfilm after 1 year
	E. Inventories of property.	AV		AV	
1000-41	Reports & Studies				
	A. Annual reports.	PM		PM	

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SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 37 of 45

Government Jefferson County Appraisal District

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Department (If Applicable)

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		OFFICE	STORAGE	TOTAL	
	B. Special reports or studies prepared by order or request of the governing body or considered by the governing body; or ordered or requested by a state agency or court.	PM		PM	
	C. Special reports or studies prepared by order or request of the chief administrative officer.	1 year	4 years	5 years	
	D. Monthly, bimonthly, quarterly, or semi-annual reports.	1 year	2 years	3 years	
	E. Activity reports complied on a daily basis pertaining to work-load measures, time studies, number of public contracts, etc., except reports of similar types noted in this or other commission schedules.	1 year		1 year	
2975-17	Reports to State Property Tax Board	1 year		PM	Microfilm after 1 year
1050-58	Requests & Authorizations to Engage In Reimbursable Activities	2 years		FE plus 3 years	Microfilm after 2 years

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SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 38 of 45

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RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
2975-18	Separate/Joint Taxation Requests				
	A. Standing timber.	1 year		1 year	
	B. Undivided interests.	Until change in owner-ship or request for cancel-lation filed		Until change in owner-ship or request for cancel-lation filed	
	C. Mineral interests.	Until request for cancel-lation filed		Until request for cancel-lation filed	

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Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 39 of 45

Government Jefferson County Appraisal District

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RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
	D. Interest in cooperative housing.	Until request for cancel-lation filed		Until request for cancel-lation filed	
	E. Requests for cancellation of separate taxation of undivided interests or interest in cooperative housing or joint taxation of mineral interests.	1 year		1 year	
	F. Denied requests.	1 year		1 year	
1075-19	Service Requests/Work Orders	2 years		2 years	Microfilmed after 2 years

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Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 40 of 45

Government Jefferson County Appraisal District

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Address 4323 Gulf Avenue

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RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
2975-19	Tax Deferral Affidavits	Until all deliquent taxes have been paid after a change of owner-ship		Until all deliquent taxes have been paid after a change of owner-ship	
2975-20	Tax Maps & Plats	US		US	
1075-41	Telephone Logs or Activity Reports A. If the log or report is used for the cost allocation purpose.	FE plus 3 years		FE plus 3 years	
	B. If the log or report is used for internal control purposes other than cost allocation.	2 years		2 years	

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Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 41 of 45

Government Jefferson County Appraisal District

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RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
1050-56	Time & Attendance Records	4 years		4 years	
1050-57	Time Change Records	2 years		2 years	
1050-28	Training & Education Attainment Records				
	A. Certificates of completion, transcripts, test scores, or similar records documenting the training, testing, or continuing education achievements of an employee if such training or testing is required for the position held or if the educational or skill attainment or enhancement affects or could affect career advancement in the local government or, in the case of licensed or certified personnel.	Date of separation plus 5 years		Date of separation plus 5 years	

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Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 42 of 45

Government Jefferson County Appraisal District

Office (If Applicable) _____

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RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
	B. Records documenting the planning, development, implementation, administration, and evaluation of in-house training programs.	3 years		3 years	
	C. Training manuals, syllabuses, course outlines, and similar training aids used in-house training programs.	US		US	
	D. Skill or achievement measurement records of a training group or class as a whole.	2 years		2 years	
1025-31	Transaction Summaries				
	A. Daily.	30 days		30 days	
	B. Weekly.	90 days		90 days	
	C. Monthly, bimonthly, quarterly, or semiannual.	2 years		2 years	
	D. Annual.	FE end plus 3 years		FE end plus 3 years	

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Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 43 of 45

Government Jefferson County Appraisal District

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RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
1050-29	Unemployment Compensation Claims Forms	5 years		5 years	
1075-20	Usage Reports A. Any type of usage report if used for allocating costs, for determining payment under rental or lease agreement. B. Reservation logs or similar records relating to the use of facilities.	FE end plus 3 years 2 years		FE end plus 3 years 2 years	
1050-30	Verification of Employment Eligibility	3 years from hire or 1 year after separation whichever is later		3 years from hire or 1 year after separation whichever is later	

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Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 44 of 45

Government Jefferson County Appraisal District

Office (If Applicable) _____

Department (If Applicable) _____

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City Groves Zip 77619 Telephone (409) 963-0188

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RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
1050-59	Wage & Salary Rate Tables A. If wage or salary rate for each position listed on an Employee Service Record is expressed in dollars.	2 years after last effective date		2 years after last effective date	
	B. If wage or salary rate for each position listed on an Employee Service Record is indicated by grade or step number only.	PM		PM	
1000-42	Waivers of Liability	3 years from date of cessation of activity for which the waiver was signed		3 years from date of cessation of activity for which the waiver was signed	

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SLR 500 (2/93)

[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 45 of 45

Government Jefferson County Appraisal District

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RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
1075-23	Warranties	Expiration of warranty plus 1 year		Expiration of warranty plus 1 year	
1050-32	Workers Compensation Claim Files	2 years		5 years	Microfilm after 2 years

THE FOLLOWING RECORDS ARE RECORDS WE STILL OBTAIN FROM THE YEARS 1986 THROUGH 1990 OF THE TAX OFFICE WHEN THE JEFFERSON COUNTY APPRAISL DISTRICT COLLECTED THE TAXES FOR BEAUMONT INDEPENDENT SCHOOL DISTRICT. NOTE THAT ALL THESE RECORDS ARE ON MICROFICHE.

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[X] ORIGINAL FILING [ ] AMENDED FILING

Date July 28, 1994 Page 1 of 2

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RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
3000-11	Tax Collection, Deliquency, & Property Value Reports				
	A. Reports to a governing body of taxing unit done monthly.	FE plus 1 year		FE plus 1 year	Microfiched
	B. Reports to a governing body of taxing unit done quarterly.	Destroy at option		Destroy at option	Microfiched
	C. Reports to a governing body of taxing unit done annually.	2 years		PM	Microfiched after 2 years
	D. Annual reports to the State Property Tax Board or its successor.	2 years		PM	Microfiched after 2 years
	E. Quarterly reports to the State Property Tax Board and annual, quarterly, and monthly reports to the State Comptroller of Public Accounts on state and county taxes collected.	Destroy at option		Destroy at option	Microfiched
3000-12	Tax Correspondence	2 years		2 years	Microfiched

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Date July 28, 1994 Page 2 of 2

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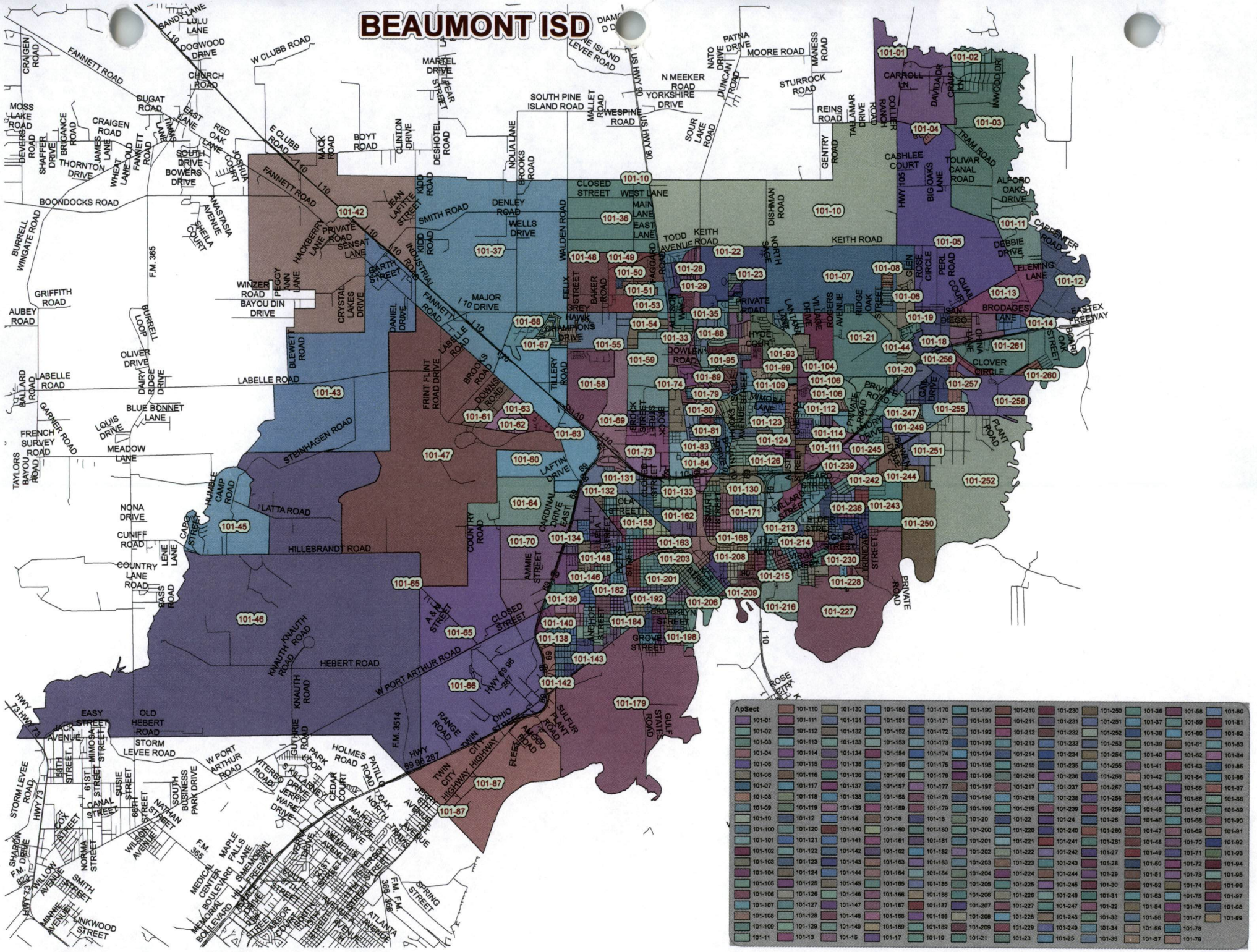
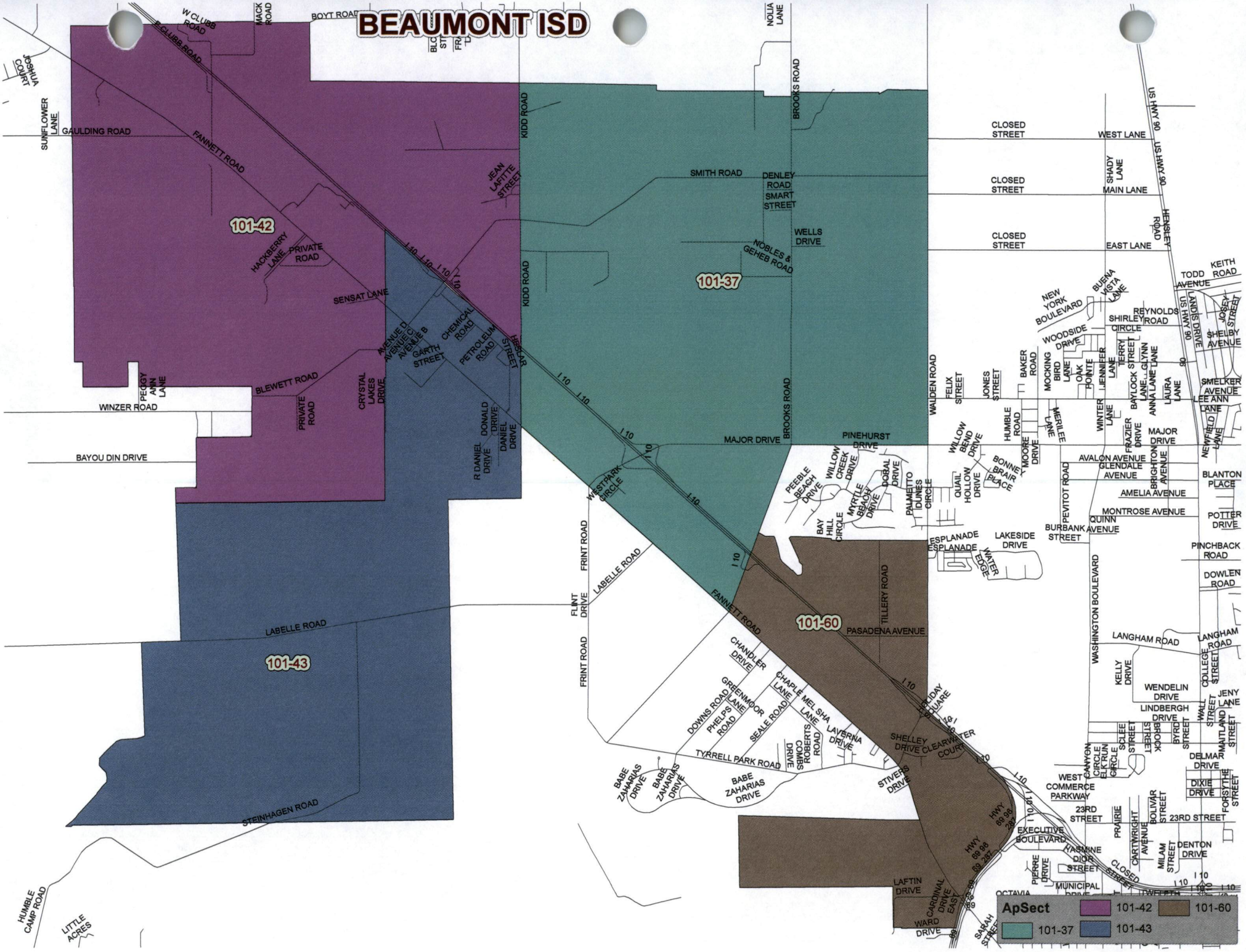
RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			DISPOSITION
		OFFICE	STORAGE	TOTAL	
3000-13	Tax Lien & Transfer Record	AV		AV	Microfiched
3000-14	Tax Liens & Lien Releases on Manufactured Homes	Until release of lien		Until release of lien	Microfiched
3000-17	Tax Refund, Applications For	FE plus 3 years		FE plus 3 years	Microfiched
3000-18	Tax Rolls	1 year		Real property rolls 20 years Personal property rolls 10 years	Microfiched after 1 year

BEAUMONT ISD

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NEW YORK BOULEVARD
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DORAL DRIVE
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BAY HILL CIRCLE
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WARD DRIVE
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CLEARWATER COURT
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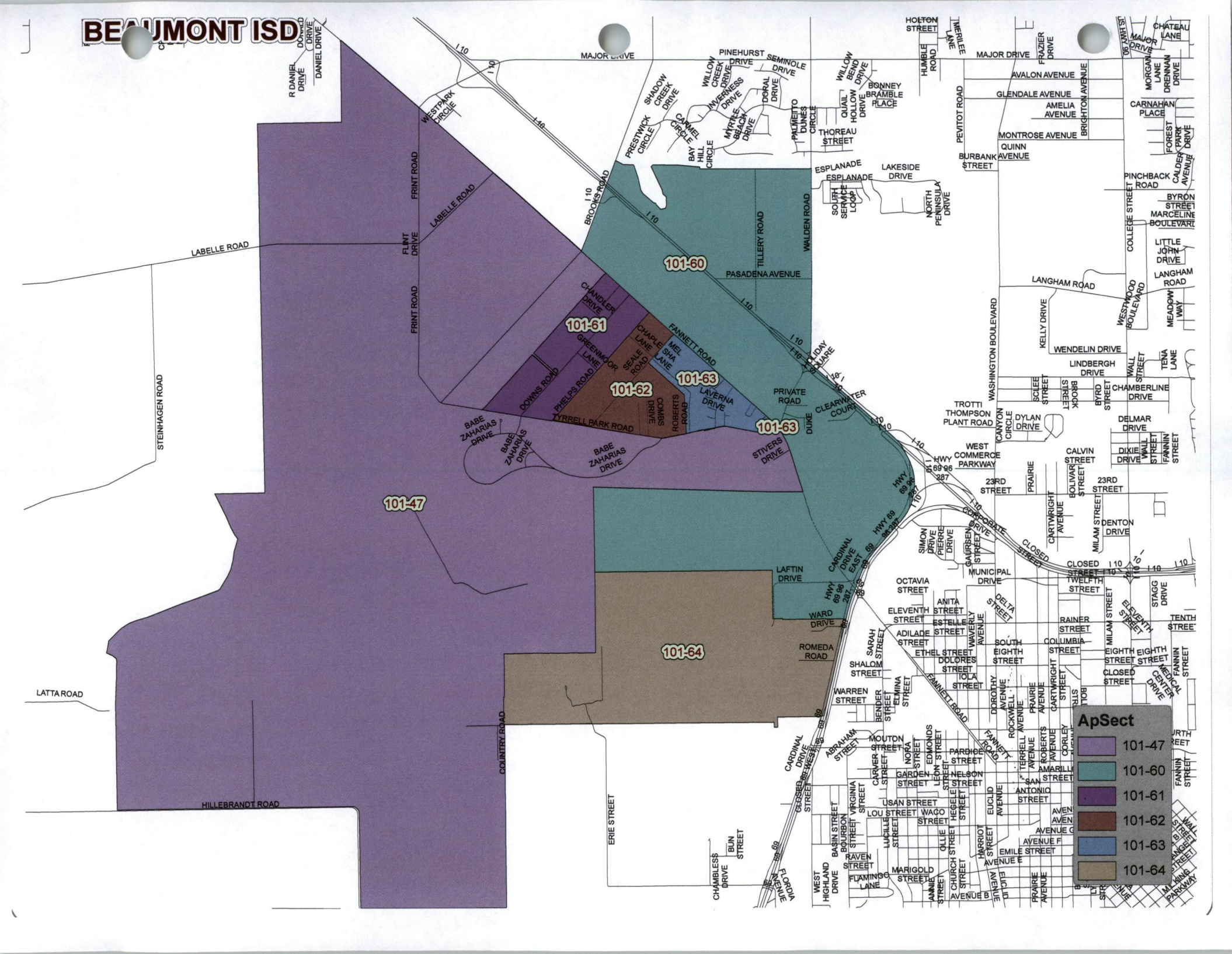
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BAY HILL CIRCLE
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LITTLE JOHN DRIVE
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KELLY DRIVE
WENDELIN DRIVE
LINDBERGH DRIVE
WALL STREET
TENA LANE
SCLEE STREET
BROOK STREET
BYRD STREET
CHAMBERLINE DRIVE
WASHINGTON BOULEVARD
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CANYON CIRCLE
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SHALOM STREET
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BENDER STREET
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TILLERY ROAD
WALDEN ROAD
ESPLANADE
SOUTH SERVICE LOOP
LAKESIDE DRIVE
NORTH PENINSULA DRIVE
HOLIDAY SQUARE
CLEARWATER COURT
PRIVATE ROAD
DUKE
LAVERNA DRIVE
ROBERTS ROAD
COMBS DRIVE
SEALE ROAD
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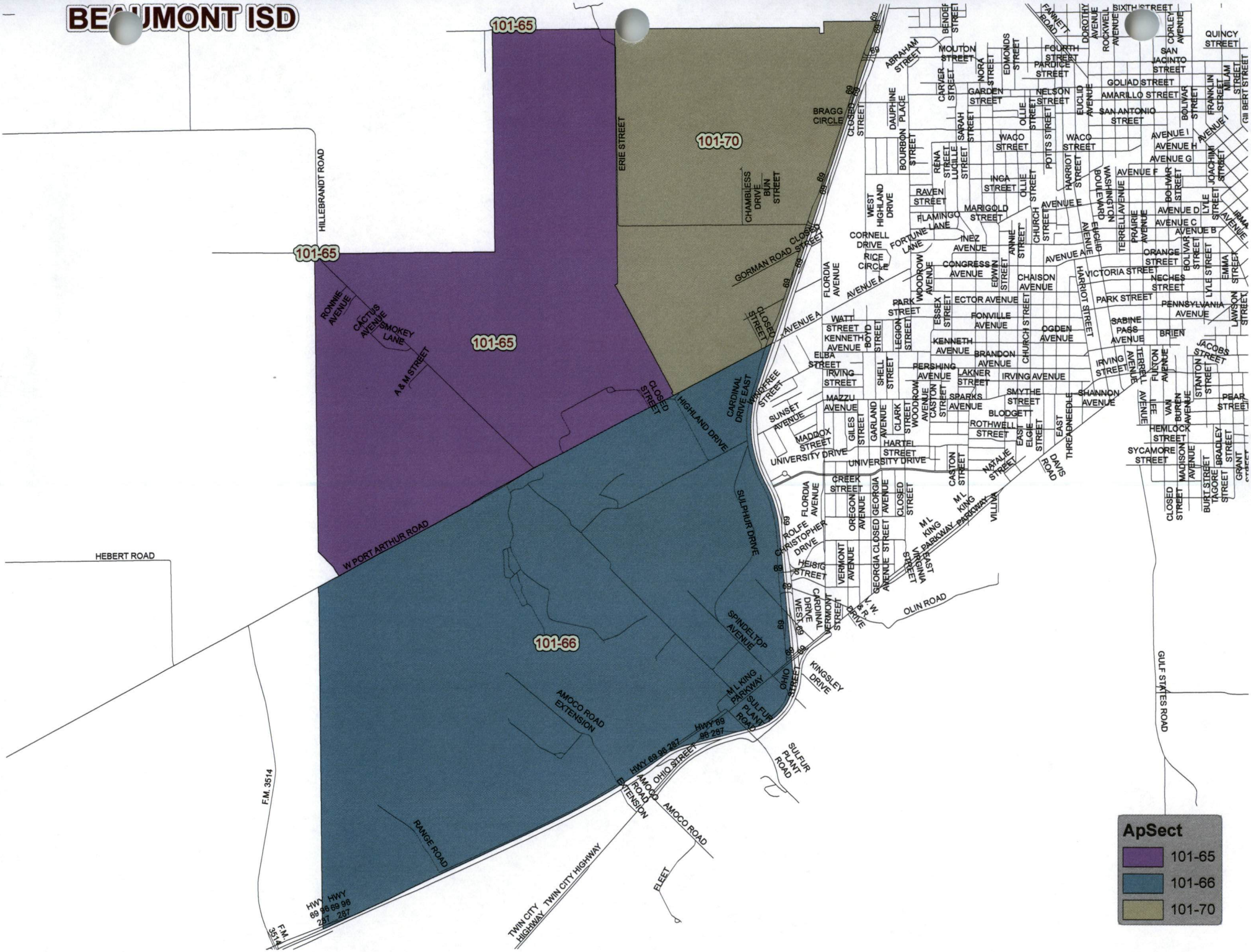
BABE ZAHARIAS DRIVE
STIVERS DRIVE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CACTUS AVENUE
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A & M STREET
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CARDINAL DRIVE EAST
SULPHUR DRIVE
SPINDELTOP AVENUE
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AMOCO ROAD
FLEET
OHIO STREET
KINGSLEY DRIVE
SULFUR PLANT ROAD
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OLIN ROAD
GULF STATES ROAD
DAVIS ROAD
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ABRAHAM STREET
MOUTON STREET
CARVER STREET
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BOYD STREET
LEGION STREET
ELBA STREET
IRVING STREET
SHELL STREET
PERSHING AVENUE
LAKNER STREET
BRANDON AVENUE
IRVING AVENUE
SMYTHE STREET
SPARKS AVENUE
CASTON STREET
MAZZU AVENUE
SUNSET AVENUE
GILES STREET
GARLAND AVENUE
CLARK STREET
MADDOX STREET
UNIVERSITY DRIVE
HARTEL STREET
ROTHWELL STREET
BLODGETT
EAST ELGIE STREET
NATALIE STREET
SHANNON AVENUE
CREEK STREET
GEORGIA AVENUE
OREGON AVENUE
ROLFE CHRISTOPHER DRIVE
HEISIG STREET
VERMONT AVENUE
CARDINAL DRIVE WEST
VERMONT STREET
M L KING PARKWAY EAST VIRGINIA STREET
K. W. & R. DRIVE
VILLITA
SIXTH STREET
FOURTH STREET
PARDICE STREET
GOLIAD STREET
AMARILLO STREET
SAN ANTONIO STREET
NELSON STREET
GARDEN STREET
NORA STREET
EDMONDS STREET
DOROTHY AVENUE
ROCKWELL AVENUE
CORLEY AVENUE
QUINCY STREET
SAN JACINTO STREET
EUCLID AVENUE
OLLIE STREET
POITS STREET
WACO STREET
HARRIOT STREET
WASHINGTON BOULEVARD
TERRELL AVENUE
PRAIRIE AVENUE
AVENUE I
AVENUE H
AVENUE G
AVENUE F
AVENUE E
AVENUE D
AVENUE C
AVENUE B
BOLIVAR STREET
FRANKLIN STREET
WILLAM STREET
GILBERT STREET
JOACHIM STREET
LYLE STREET
IRMA AVENUE
ORANGE STREET
NECHES STREET
VICTORIA STREET
PENNSYLVANIA AVENUE
EMMA STREET
LAWSON STREET
SABINE PASS AVENUE
BRIEN
JACOBS STREET
STANTON STREET
FULTON AVENUE
VAN BUREN AVENUE
LEE AVENUE
PEAR STREET
HEMLOCK STREET
SYCAMORE STREET
MADISON AVENUE
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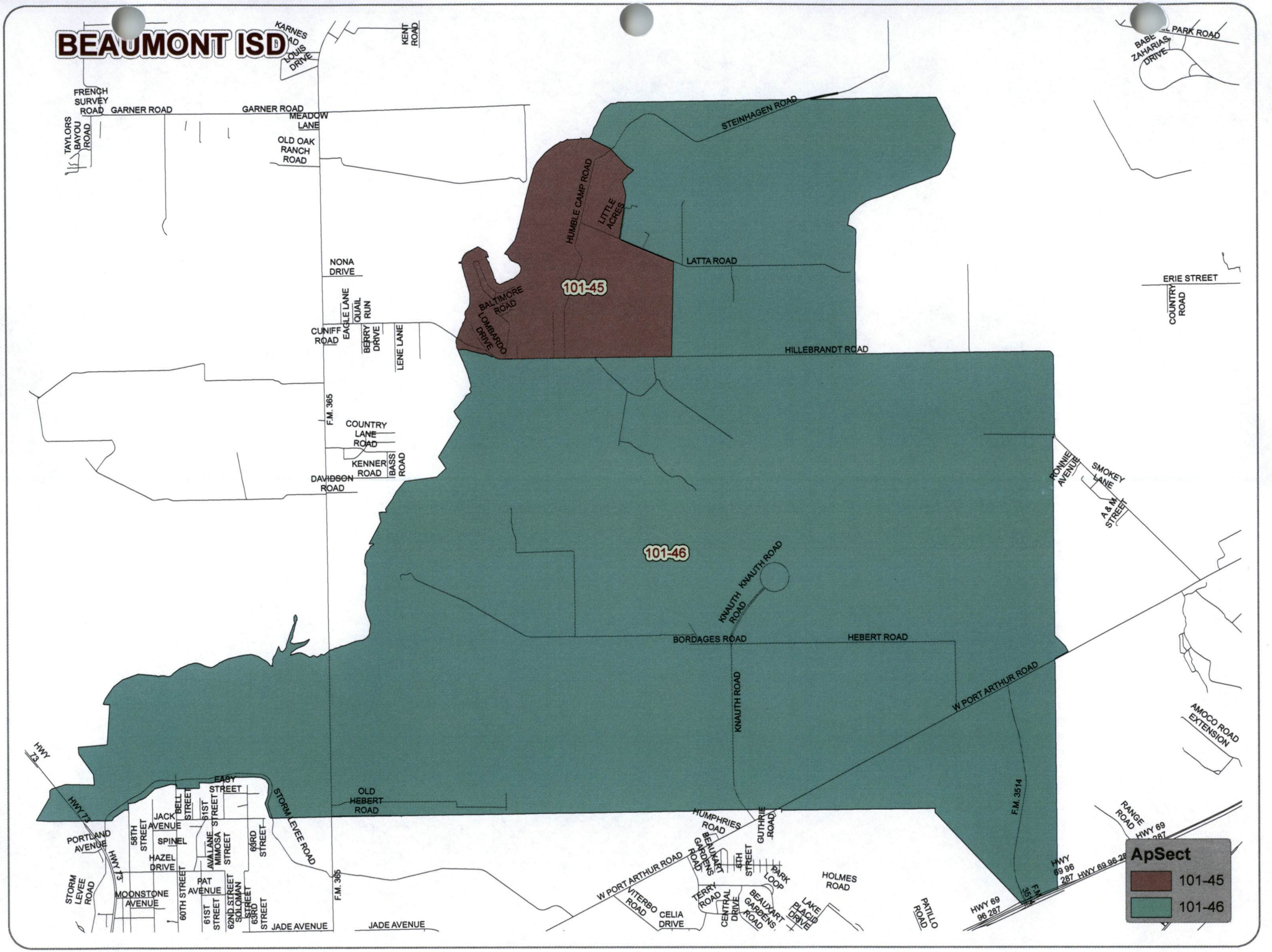
101-70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TAYLORS BAYOU ROAD
OLD OAK RANCH ROAD
STEINHAGEN ROAD
HUMBLE CAMP ROAD
LITTLE ACRES
LATTA ROAD
101-45
NONA DRIVE
BALTIMORE ROAD
LOMBARDO DRIVE
EAGLE LANE
QUAIL RUN
BERRY DRIVE
LENE LANE
CUNIFF ROAD
HILLEBRANDT ROAD
F.M. 365
COUNTRY LANE ROAD
KENNER ROAD
BASS ROAD
DAVIDSON ROAD
101-46
KNAUTH ROAD
KNAUTH ROAD
BORDAGES ROAD
HEBERT ROAD
W PORT ARTHUR ROAD
KNAUTH ROAD
ERIE STREET
COUNTRY ROAD
RONNIE AVENUE
SMOKEY LANE
A & M STREET
AMOCO ROAD EXTENSION
HWY 73
HWY 73
EASY STREET
BELL STREET
61ST STREET
OLD HEBERT ROAD
STORM LEVEE ROAD
JACK AVENUE
SPINEL
HAZEL DRIVE
PORTLAND AVENUE
58TH STREET
AVALANE
MIMOSA STREET
65RD STREET
PAT AVENUE
MOONSTONE AVENUE
60TH STREET
61ST STREET
62ND STREET
SOLOMAN STREET
63RD STREET
JADE AVENUE
JADE AVENUE
F.M. 365
STORM LEVEE ROAD
HUMPHRIES ROAD
GUTHRIE ROAD
BEAUMART GARDENS ROAD
4TH STREET
PARK LOOP
HOLMES ROAD
W PORT ARTHUR ROAD
VITERBO ROAD
CELIA DRIVE
TERRY ROAD
CENTRAL DRIVE
BEAUMART GARDENS ROAD
LAKE PLACID DRIVE
PATILLO ROAD
F.M. 3514
HWY 69 96 287
HWY 69 96 287
RANGE ROAD
HWY 69
ApSect
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101-46

BEAUMONT ISD
101-179
101-87
ApSect
101-179
101-87
HILLEBRANDT ROAD
W PORT ARTHUR ROAD
CARDINAL DRIVE EAST
CARDINAL DRIVE WEST
HIGHLAND DRIVE
SUNSET AVENUE
UNIVERSITY DRIVE
FLORIDA AVENUE
ROLFE CHRISTOPHER DRIVE
SULPHUR DRIVE
SPINDELTOP AVENUE
AMOCO ROAD EXTENSION
M L KING PARKWAY
OHIO STREET
KINGSLEY DRIVE
SULFUR PLANT ROAD
HWY 69 96 287
AMOCO ROAD
RANGE ROAD
FLEET
TWIN CITY HIGHWAY
INDUSTRIAL BOULEVARD
F.M. 3514
OLIN ROAD
GULF STATES ROAD
DAVIS ROAD
KENNETH AVENUE
IRVING AVENUE
BRANDON AVENUE
SMYTHE STREET
BLODGETT
ROTHWELL STREET
MADDOX AVENUE
SPARKS AVENUE
LAKNER STREET
IRVING STREET
MAZZU AVENUE
CAMPUS AVENUE
SHELL STREET
GARLAND AVENUE
CLARK STREET
CASTON STREET
DEWEY STREET
NATALIE STREET
EAST ELGE STREET
EAST THREADNEEDLE
SHANNON AVENUE
HARRIET STREET
FULTON AVENUE
MADISON AVENUE
VAN BUREN AVENUE
PORTER STREET
MARY STREET
CUNIFF STREET
LEVY AVENUE
POPLAR STREET
VERONE STREET
CARROLL STREET
BRADLEY STREET
TAGORE STREET
BUFORD STREET
TOLTEC STREET
FINIS STREET
CLOSED STREET
OREGON AVENUE
COLORADO AVENUE
GEORGIA AVENUE
VERMONT AVENUE
FLORIDA AVENUE
HEISIG STREET
CREEK STREET
DERMONY STREET
V W & P DRIVE
DOROTHY AVENUE
JERRY AVENUE
9TH AVENUE
8TH AVENUE
7TH AVENUE
6TH AVENUE
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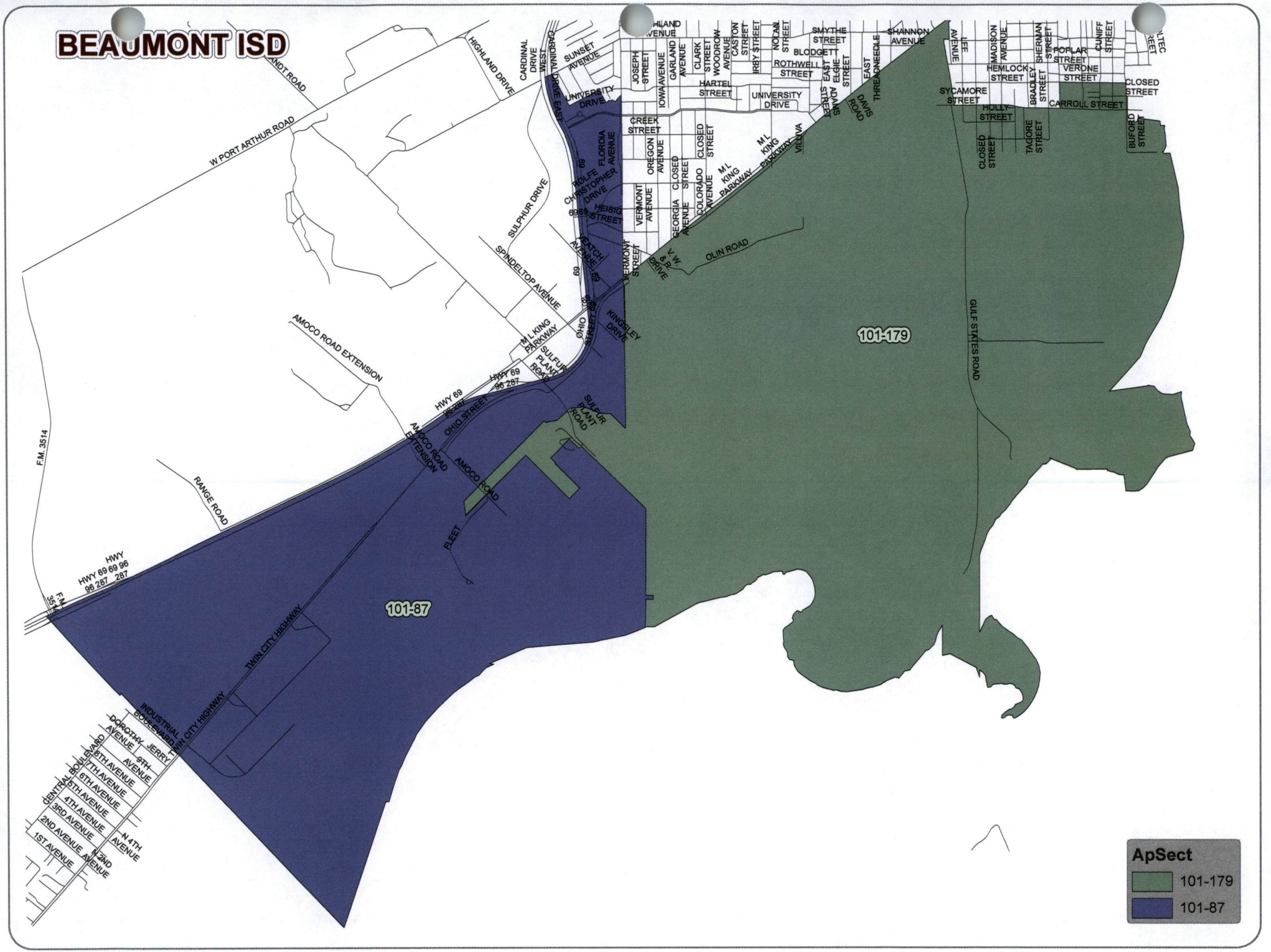
2ND AVENUE
1ST AVENUE
N 4TH AVENUE
N 2ND AVENUE


BEAUMONT ISD
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HIGHLAND DRIVE
CARDINAL DRIVE WEST
CARDINAL DRIVE EAST
SUNSET AVENUE
UNIVERSITY DRIVE
CREEK STREET
SULPHUR DRIVE
SPINDELTOP AVENUE
AMOCO ROAD EXTENSION
M L KING PARKWAY
SULFUR PLANT ROAD
HWY 69 96 287
OHIO STREET
KINGSLEY DRIVE
OLIN ROAD
V W & R DRIVE
GULF STATES ROAD
DAVIS ROAD
SHANNON AVENUE
SMYTHE STREET
BLODGETT STREET
ROTHWELL STREET
HARTEL STREET
SYCAMORE STREET
HOLLY STREET
CARROLL STREET
HEMLOCK STREET
VERONE STREET
POPLAR STREET
CLOSED STREET
BUFORD STREET
TAGORE STREET
BRADLEY STREET
SHERMAN STREET
MADISON AVENUE
CUNIFF STREET
F.M. 3514
RANGE ROAD
AMOCO ROAD
FLEET
TWIN CITY HIGHWAY
INDUSTRIAL BOULEVARD
CENTRAL BOULEVARD
DOROTHY AVENUE
JERRY AVENUE
9TH AVENUE
8TH AVENUE
7TH AVENUE
6TH AVENUE
5TH AVENUE
4TH AVENUE
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ApSect
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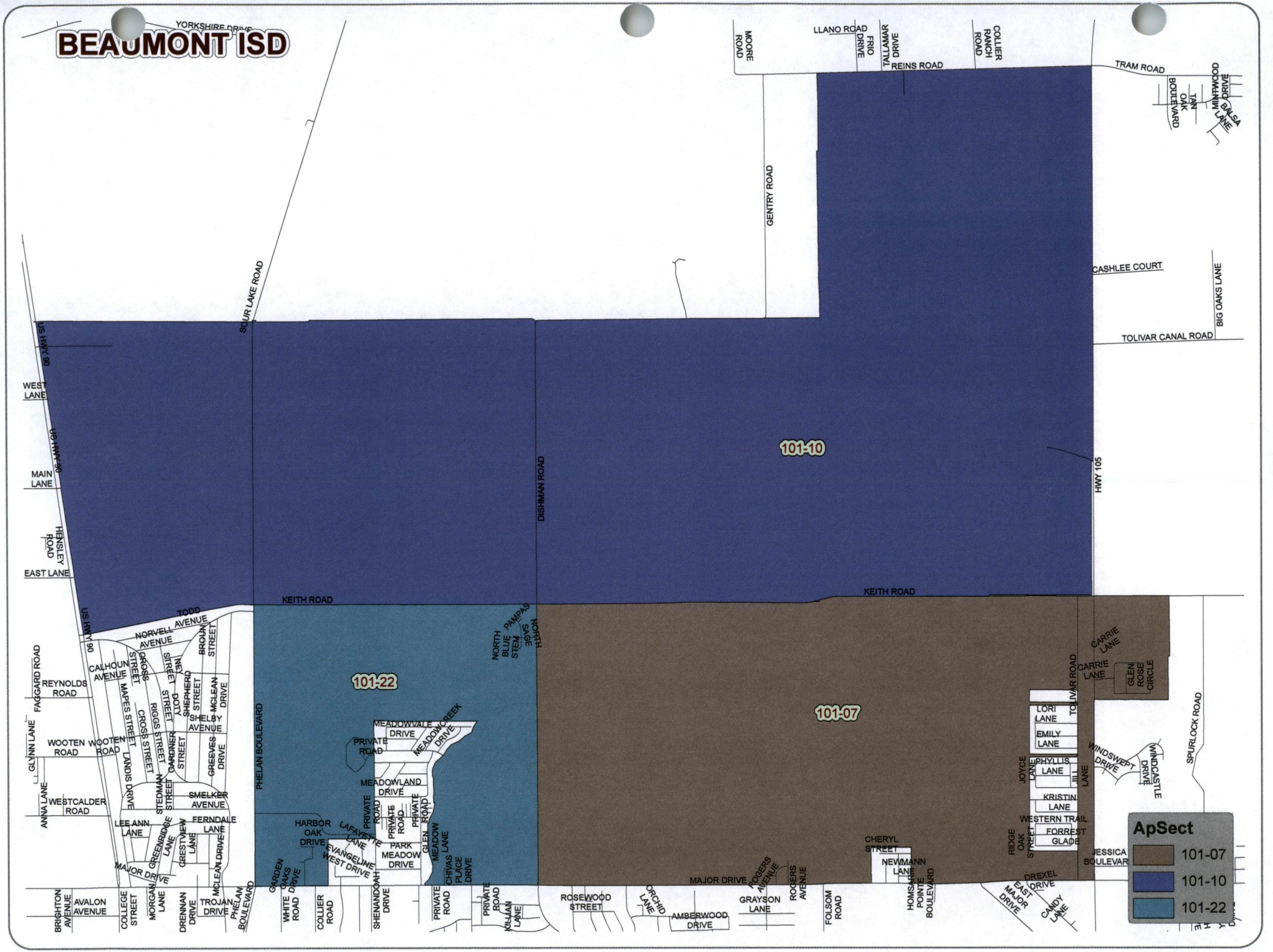
BEAUMONT ISD
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101-07
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101-07
101-10
101-22
YORKSHIRE DRIVE
MOORE ROAD
LLANO ROAD
FRIO DRIVE
TALLAMAR DRIVE
REINS ROAD
COLLIER RANCH ROAD
TRAM ROAD
TAN OAK BOULEVARD
MINTWOOD DRIVE
BALSA LANE
GENTRY ROAD
CASHLEE COURT
BIG OAKS LANE
TOLIVAR CANAL ROAD
SOUR LAKE ROAD
US HWY 90
WEST LANE
MAIN LANE
HENSLEY ROAD
EAST LANE
DISHMAN ROAD
HWY 105
KEITH ROAD
TODD
NORVELL AVENUE
CALHOUN AVENUE
BROUN STREET
CROSS STREET
MAPES STREET
LANDIS DRIVE
RIGGS STREET
DOTY STREET
SHEPHERD STREET
MCLEAN DRIVE
SHELBY AVENUE
GREEVES DRIVE
GARDNER STREET
STEDMAN STREET
SMELKER AVENUE
FERNDALE LANE
LEE ANN LANE
GREENRIDGE LANE
CRESTVIEW LANE
MCLEAN DRIVE
MAJOR DRIVE
FAGGARD ROAD
REYNOLDS ROAD
WOOTEN ROAD
GLYNN LANE
ANNA LANE
WESTCALDER ROAD
PHELAN BOULEVARD
NORTH BLUE STEM
PAMPAS SAGE
NORTH
MEADOWVALE DRIVE
MEADOWCREEK DRIVE
PRIVATE ROAD
MEADOWLAND DRIVE
HARBOR OAK DRIVE
LAFAYETTE LANE
EVANGELINE WEST DRIVE
PARK MEADOW DRIVE
GLEN MEADOW ROAD
CHIVAS PLACE DRIVE
GARDEN OAKS DRIVE
WHITE ROAD
COLLIER ROAD
SHENANDOAH DRIVE
BRIGHTON AVENUE
AVALON AVENUE
COLLEGE STREET
MORGAN LANE
DRENNAN DRIVE
TROJAN DRIVE
PHELAN BOULEVARD
ROSEWOOD STREET
ORCHID LANE
AMBERWOOD DRIVE
GRAYSON LANE
ROGERS AVENUE
FOLSOM ROAD
CHERYL STREET
NEWMANN LANE
HOMSAR POINTE BOULEVARD
DREXEL DRIVE
EAST MAJOR DRIVE
CANDY LANE
CARRIE LANE
GLEN ROSE CIRCLE
TOLIVAR ROAD
LORI LANE
EMILY LANE
PHYLLIS LANE
JOYCE LANE
JILL LANE
KRISTIN LANE
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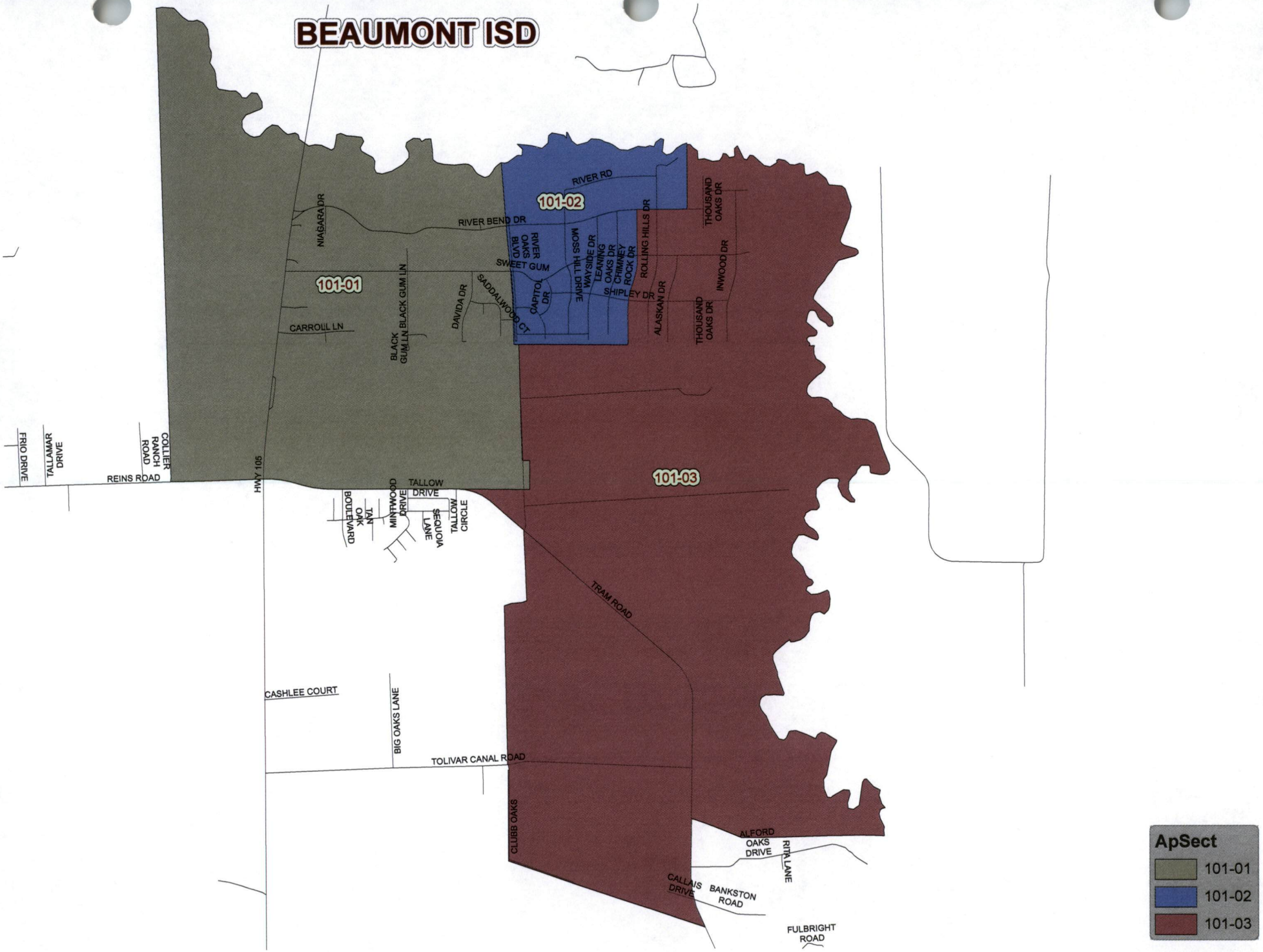
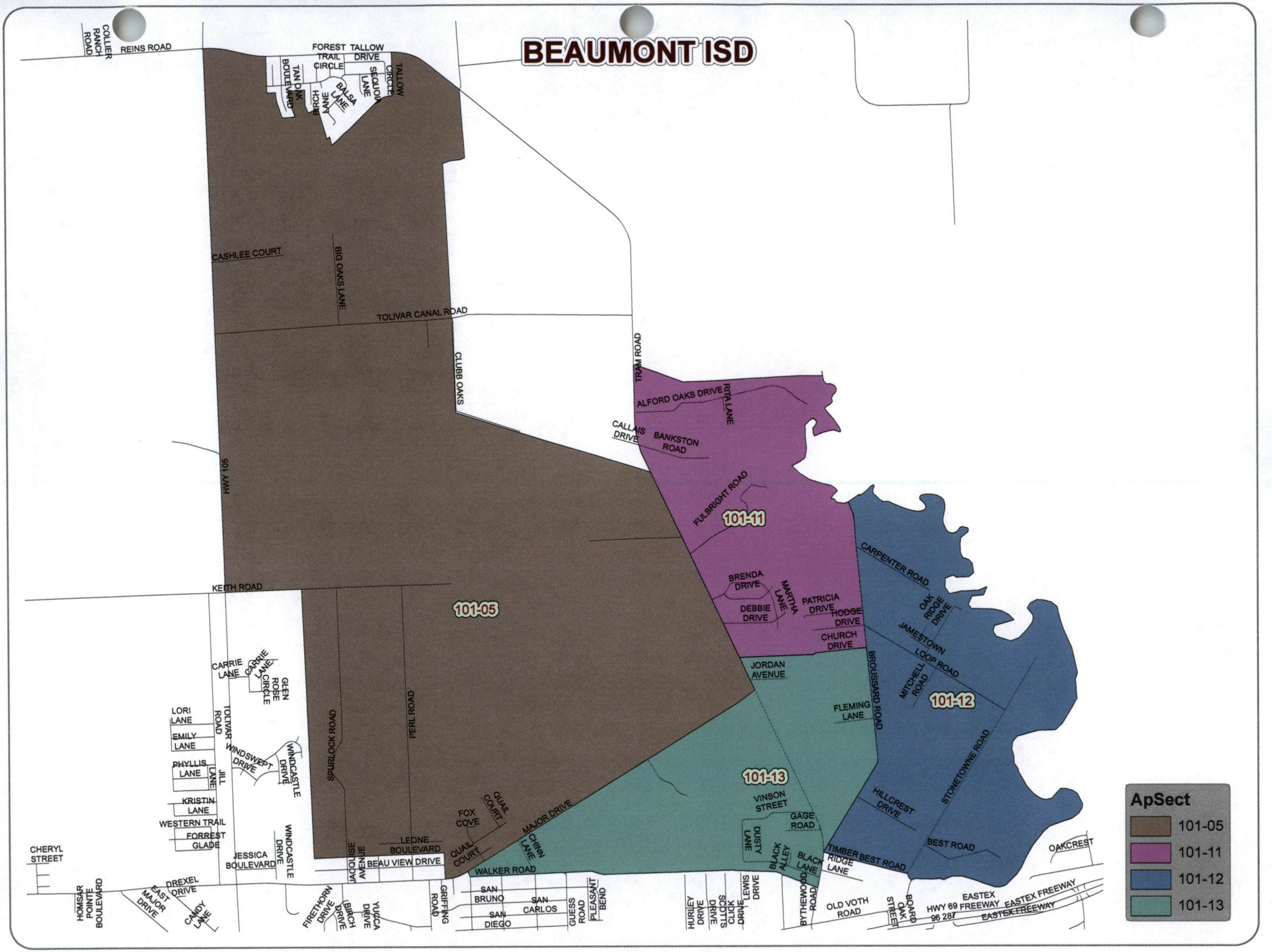
SPURLOCK ROAD
JESSICA BOULEVARD

BEAUMONT ISD




BEAUMONT ISD
COLLIER RANCH ROAD
REINS ROAD
FOREST TRAIL CIRCLE
TALLOW DRIVE
TAN OAK BOULEVARD
BIRCH LANE
BALSA LANE
SEQUOIA LANE
TALLOW CIRCLE
CASHLEE COURT
BIG OAKS LANE
TOLIVAR CANAL ROAD
CLUBB OAKS
HWY 105
TRAM ROAD
ALFORD OAKS DRIVE
RITA LANE
CALLAIS DRIVE
BANKSTON ROAD
FULBRIGHT ROAD
101-11
KEITH ROAD
101-05
BRENDA DRIVE
MARTHA LANE
PATRICIA DRIVE
DEBBIE DRIVE
HODGE DRIVE
CHURCH DRIVE
CARPENTER ROAD
OAK RIDGE DRIVE
JAMESTOWN LOOP ROAD
MITCHELL ROAD
101-12
JORDAN AVENUE
BROUSSARD ROAD
FLEMING LANE
STONETOWNE ROAD
CARRIE LANE
CARRIE LANE CIRCLE
GLEN ROBE DRIVE
LORI LANE
EMILY LANE
PHYLLIS LANE
JILL LANE
KRISTIN LANE
WESTERN TRAIL
FORREST GLADE
TOLIVAR ROAD
WINDSWEPT DRIVE
WINDCASTLE DRIVE
SPURLOCK ROAD
PERL ROAD
101-13
VINSON STREET
GAGE ROAD
DUSTY LANE
BLACK ALLEY
BLACK LANE
HILLCREST DRIVE
TIMBER RIDGE LANE
BEST ROAD
OAKCREST
FOX COVE
QUAIL COURT
MAJOR DRIVE
CHINN LANE
LEONE BOULEVARD
JESSICA BOULEVARD
JACQUISE AVENUE
BEAU VIEW DRIVE
WALKER ROAD
CHERYL STREET
HOMSAR POINTE BOULEVARD
DREXEL DRIVE
EAST MAJOR DRIVE
CANDY LANE
FIRETHORN DRIVE
BIRCH DRIVE
YUCCA DRIVE
GRIFFING ROAD
SAN BRUNO
SAN CARLOS
SAN DIEGO
GUESS ROAD
PLEASANT BEND
HURLEY DRIVE
SCOTTS DRIVE
LEWIS DRIVE
BYTHEWOOD ROAD
OLD VOTH ROAD
OAK STREET
BOARD
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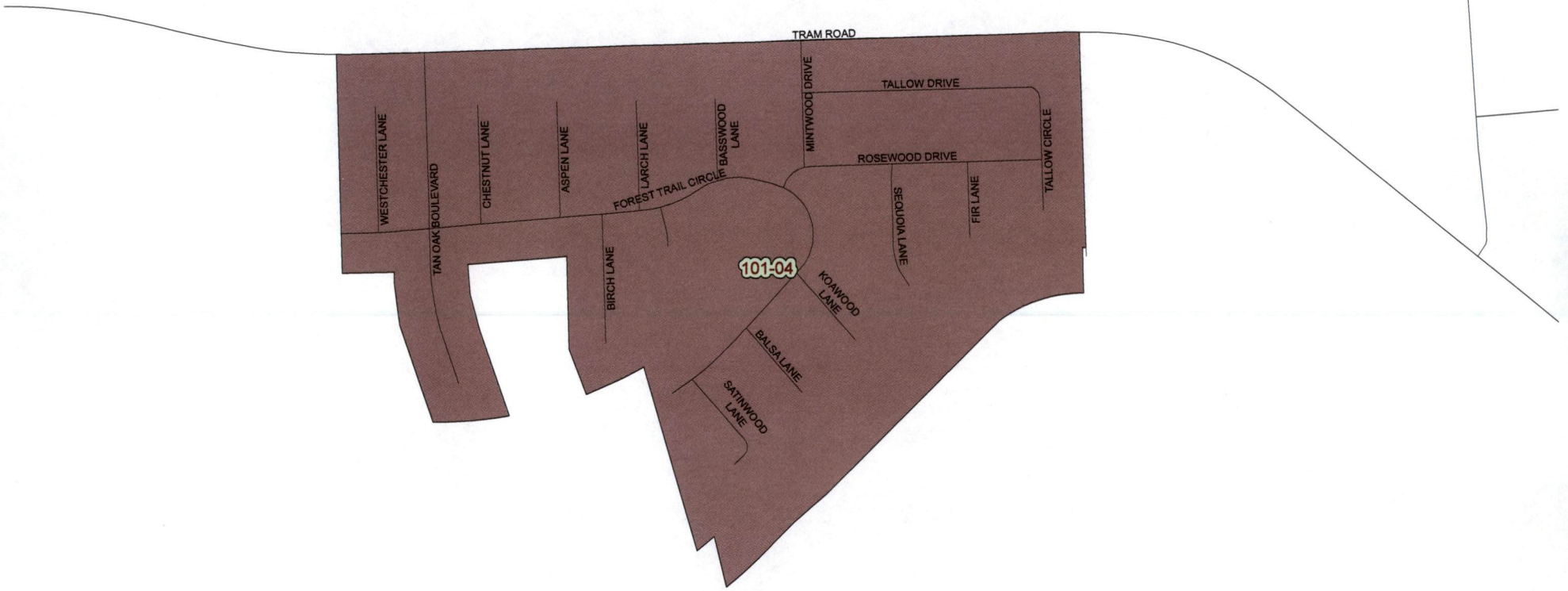

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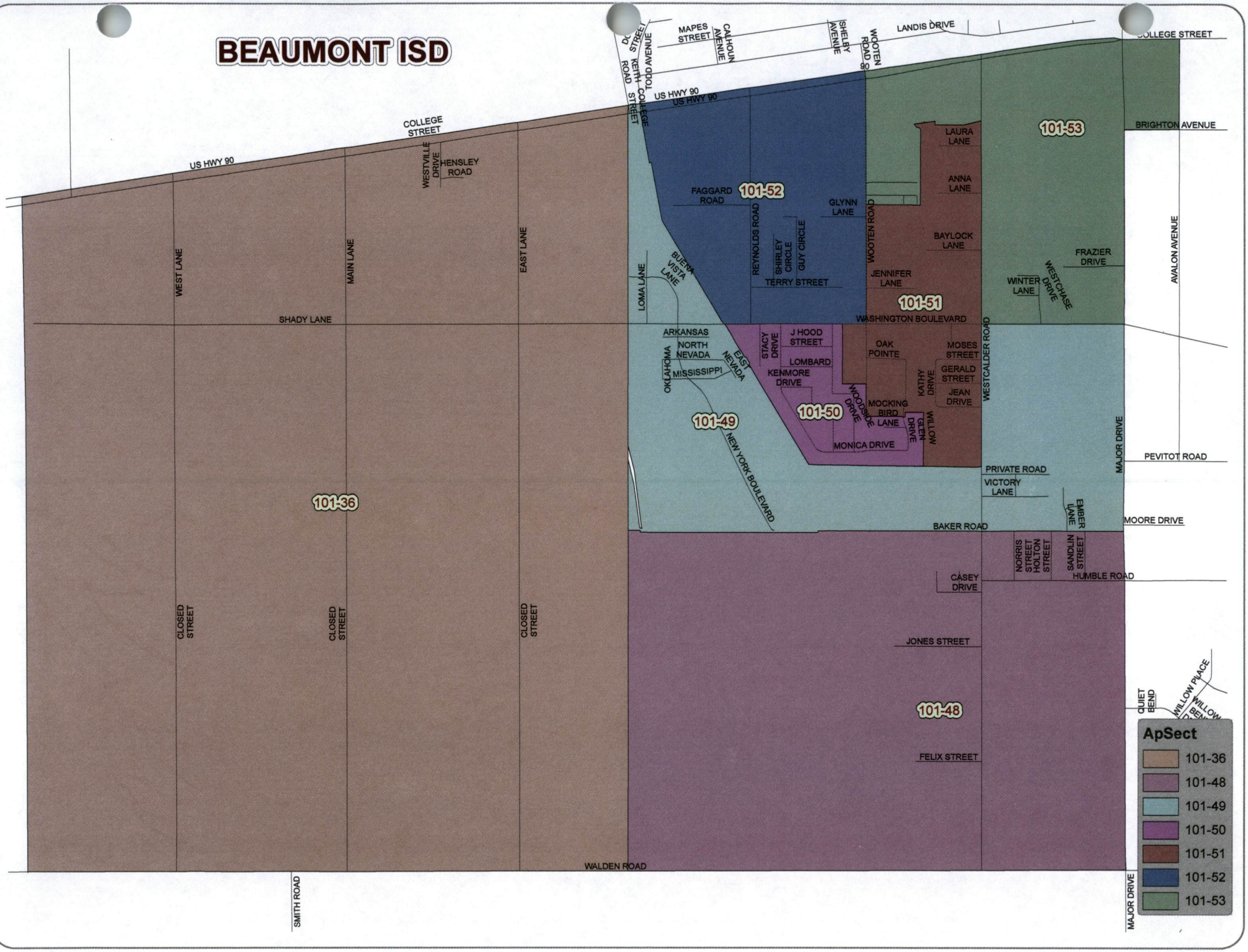

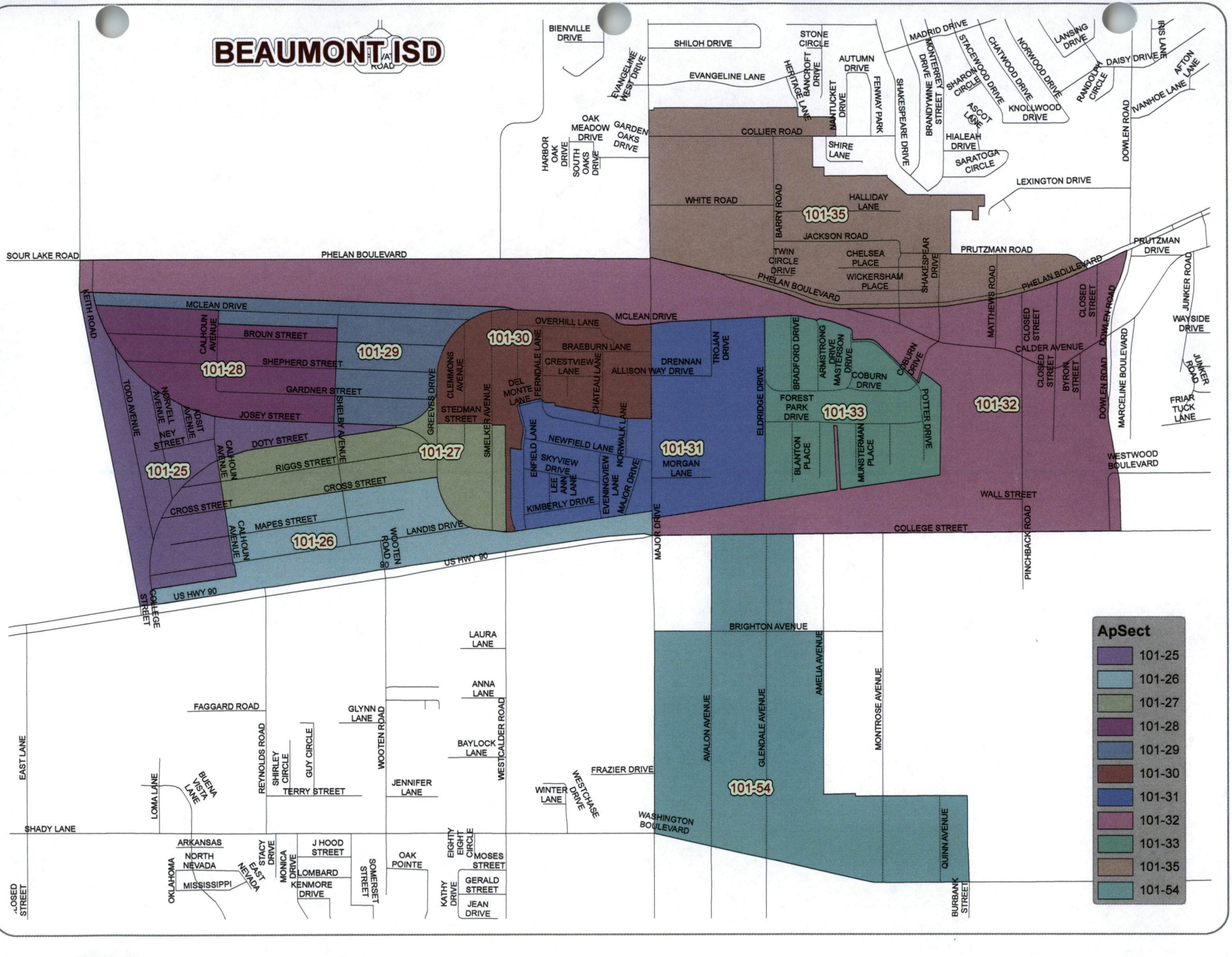
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101-54
SOUR LAKE ROAD
PHELAN BOULEVARD
KEITH ROAD
MCLEAN DRIVE
OVERHILL LANE
BROUN STREET
SHEPHERD STREET
GARDNER STREET
JOSEY STREET
DOTY STREET
RIGGS STREET
CROSS STREET
MAPES STREET
LANDIS DRIVE
US HWY 90
COLLEGE STREET
CALHOUN AVENUE
TODD AVENUE
NORVELL AVENUE
NEY STREET
ADSIT AVENUE
SHELBY AVENUE
GREEVES DRIVE
CLEMMONS AVENUE
STEDMAN STREET
SMELKER AVENUE
DEL MONTE LANE
FERNDALE LANE
BRAEBURN LANE
CRESTVIEW LANE
CHATEAU LANE
ALLISON WAY DRIVE
DRENNAN
TROJAN DRIVE
ELDRIDGE DRIVE
NEWFIELD LANE
SKYVIEW DRIVE
LEE ANN LANE
ENFIELD LANE
NORWALK LANE
EVENINGVIEW LANE
MAJOR DRIVE
KIMBERLY DRIVE
MORGAN LANE
BRADFORD DRIVE
ARMSTRONG DRIVE
MASTERSON DRIVE
COBURN DRIVE
FOREST PARK DRIVE
BLANTON PLACE
MUNSTERMAN PLACE
POTTER DRIVE
WALL STREET
MATTHEWS ROAD
CLOSED STREET
CALDER AVENUE
BYRON STREET
DOWLEN ROAD
MARCELINE BOULEVARD
WESTWOOD BOULEVARD
PINCHBACK ROAD
PRUTZMAN ROAD
PRUTZMAN DRIVE
JUNKER ROAD
WAYSIDE DRIVE
FRIAR TUCK LANE
BIENVILLE DRIVE
SHILOH DRIVE
EVANGELINE LANE
EVANGELINE WEST DRIVE
STONE CIRCLE
HERITAGE LANE
BANCROFT DRIVE
AUTUMN DRIVE
NANTUCKET DRIVE
FENWAY PARK
SHAKESPEARE DRIVE
MADRID DRIVE
MONTERREY DRIVE
BRANDYWINE STREET
SHARON CIRCLE
STACEWOOD DRIVE
CHATWOOD DRIVE
NORWOOD DRIVE
KNOLLWOOD DRIVE
LANSING DRIVE
RANDOLPH CIRCLE
DAISY DRIVE
IRIS LANE
AFTON LANE
IVANHOE LANE
DOWLEN ROAD
ASCOT LANE
HIALEAH DRIVE
SARATOGA CIRCLE
LEXINGTON DRIVE
COLLIER ROAD
SHIRE LANE
OAK MEADOW DRIVE
GARDEN OAKS DRIVE
HARBOR OAK DRIVE
SOUTH OAKS DRIVE
WHITE ROAD
BARRY ROAD
HALLIDAY LANE
JACKSON ROAD
TWIN CIRCLE DRIVE
CHELSEA PLACE
WICKERSHAM PLACE
SHAKESPEAR DRIVE
BRIGHTON AVENUE
AVALON AVENUE
GLENDALE AVENUE
AMELIA AVENUE
MONTROSE AVENUE
QUINN AVENUE
BURBANK STREET
FRAZIER DRIVE
WINTER LANE
WESTCHASE DRIVE
WASHINGTON BOULEVARD
LAURA LANE
ANNA LANE
BAYLOCK LANE
WESTCALDER ROAD
FAGGARD ROAD
GLYNN LANE
WOOTEN ROAD
REYNOLDS ROAD
SHIRLEY CIRCLE
GUY CIRCLE
TERRY STREET
JENNIFER LANE
EAST LANE
LOMA LANE
BUENA VISTA LANE
SHADY LANE
ARKANSAS
NORTH NEVADA
EAST NEVADA
OKLAHOMA
MISSISSIPPI
STACY DRIVE
MONICA DRIVE
J HOOD STREET
LOMBARD
KENMORE DRIVE
SOMERSET STREET
OAK POINTE
EIGHTY EIGHT CIRCLE
MOSES STREET
GERALD STREET
JEAN DRIVE
KATHY DRIVE
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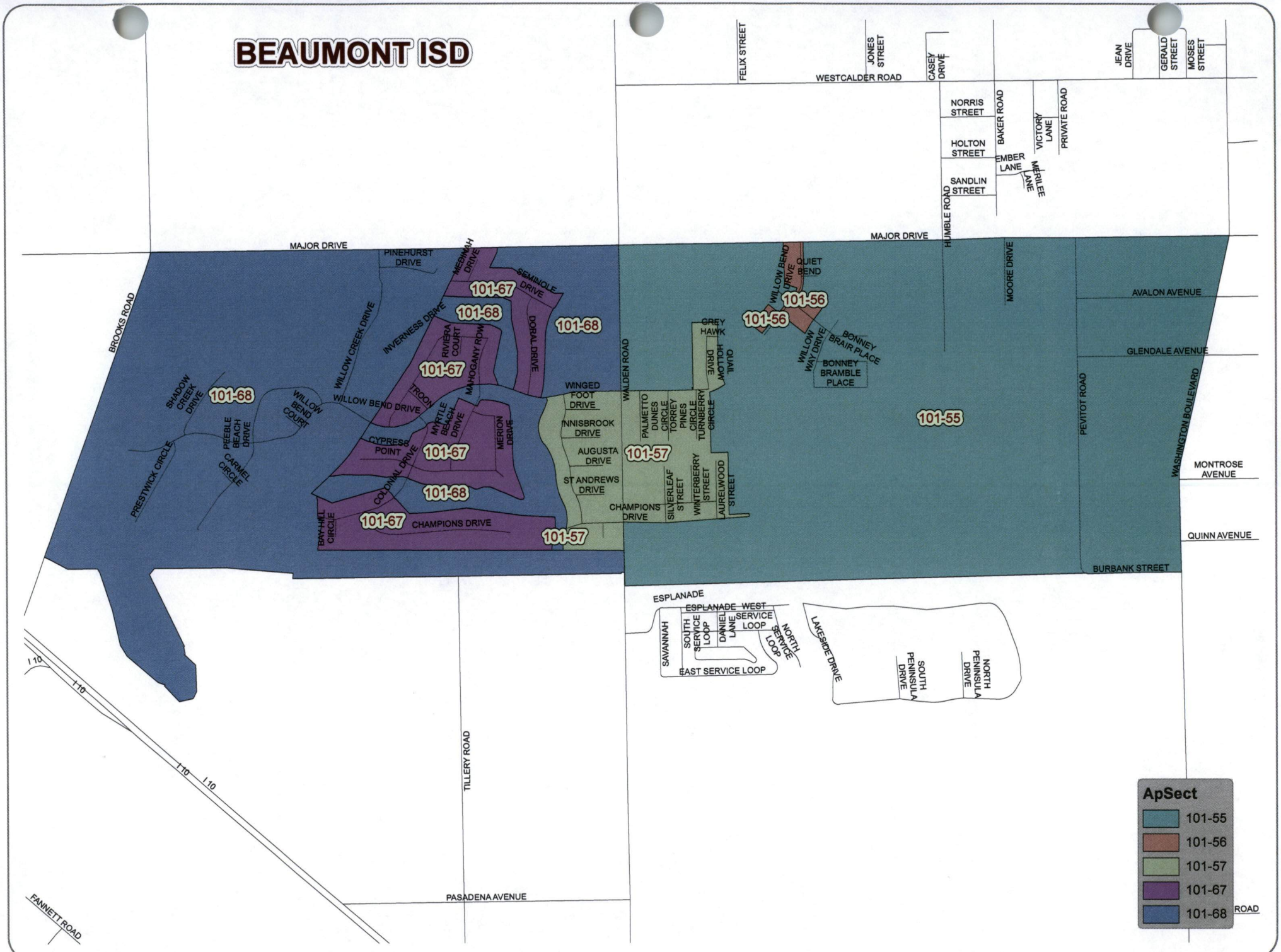
BEAUMONT ISD
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JONES STREET
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WESTCALDER ROAD
JEAN DRIVE
GERALD STREET
MOSES STREET
NORRIS STREET
HOLTON STREET
SANDLIN STREET
BAKER ROAD
EMBER LANE
VICTORY LANE
MERILEE LANE
PRIVATE ROAD
HUMBLE ROAD
MOORE DRIVE
AVALON AVENUE
GLENDALE AVENUE
MONTROSE AVENUE
QUINN AVENUE
BURBANK STREET
PEVITOT ROAD
WASHINGTON BOULEVARD
MAJOR DRIVE
BROOKS ROAD
PINEHURST DRIVE
MEDINAH DRIVE
SEMINOLE DRIVE
INVERNESS DRIVE
WILLOW CREEK DRIVE
RIVIERA COURT
MAHOGANY ROW
DORAL DRIVE
TROON
WILLOW BEND DRIVE
WILLOW BEND COURT
SHADOW CREEK DRIVE
PEEBLE BEACH DRIVE
CARMEL CIRCLE
PRESTWICK CIRCLE
MYRTLE BEACH DRIVE
MERION DRIVE
CYPRESS POINT
COLONIAL DRIVE
BAY HILL CIRCLE
CHAMPIONS DRIVE
WINGED FOOT DRIVE
INNISBROOK DRIVE
AUGUSTA DRIVE
ST ANDREWS DRIVE
WALDEN ROAD
GREY HAWK DRIVE
QUAIL HOLLOW
PALMETTO DUNES CIRCLE
TORREY PINES CIRCLE
TURNBERRY CIRCLE
SILVERLEAF STREET
WINTERBERRY STREET
LAURELWOOD STREET
WILLOW BEND DRIVE
QUIET BEND
WILLOW WAY DRIVE
BONNEY BRIAR PLACE
BONNEY BRAMBLE PLACE
101-55
101-56
101-57
101-67
101-68
ESPLANADE
ESPLANADE WEST
SAVANNAH
SOUTH SERVICE LOOP
DANIEL LANE
SERVICE LOOP
NORTH SERVICE LOOP
EAST SERVICE LOOP
LAKESIDE DRIVE
SOUTH PENINSULA DRIVE
NORTH PENINSULA DRIVE
I 10
TILLERY ROAD
PASADENA AVENUE
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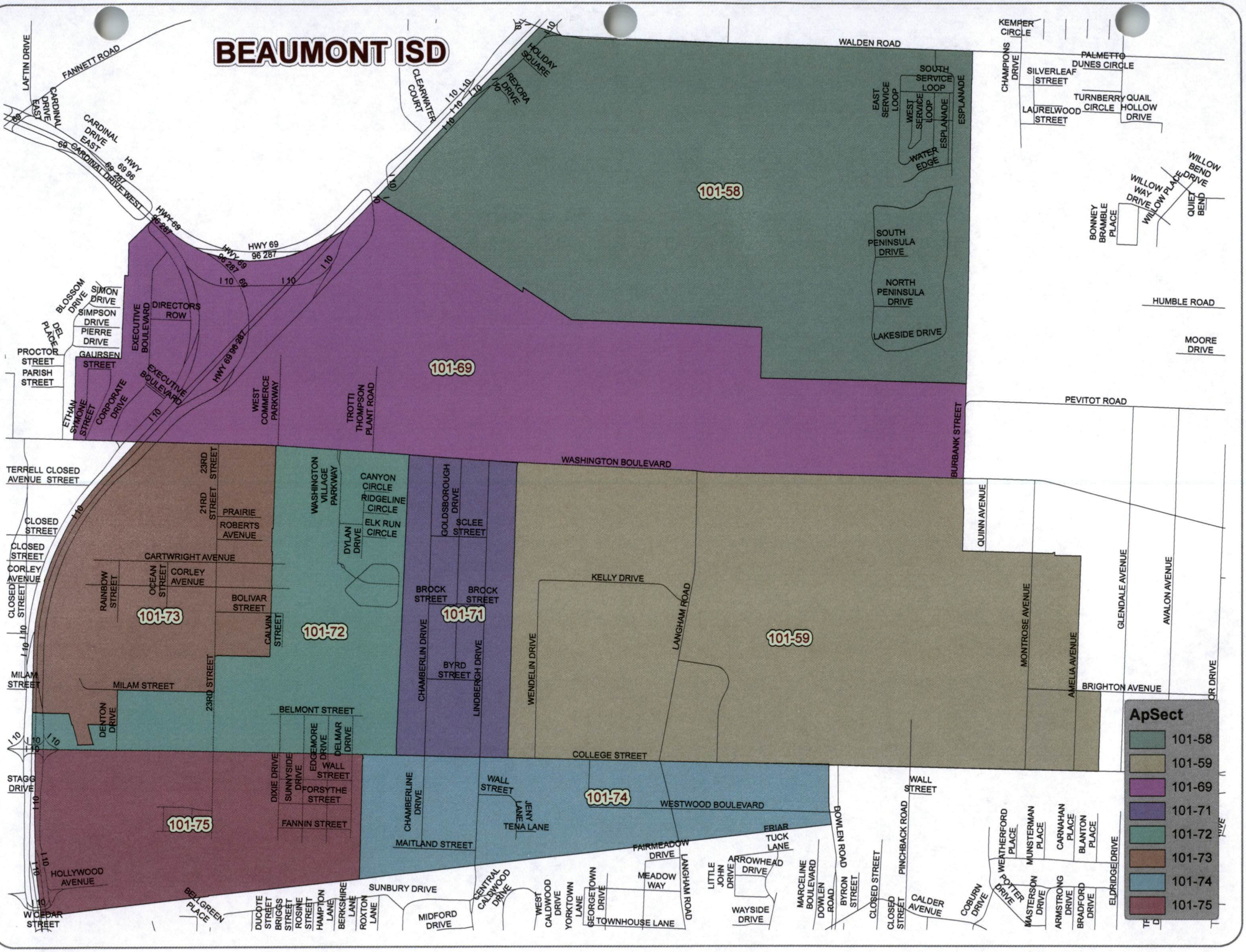
101-68

BEAUMONT ISD



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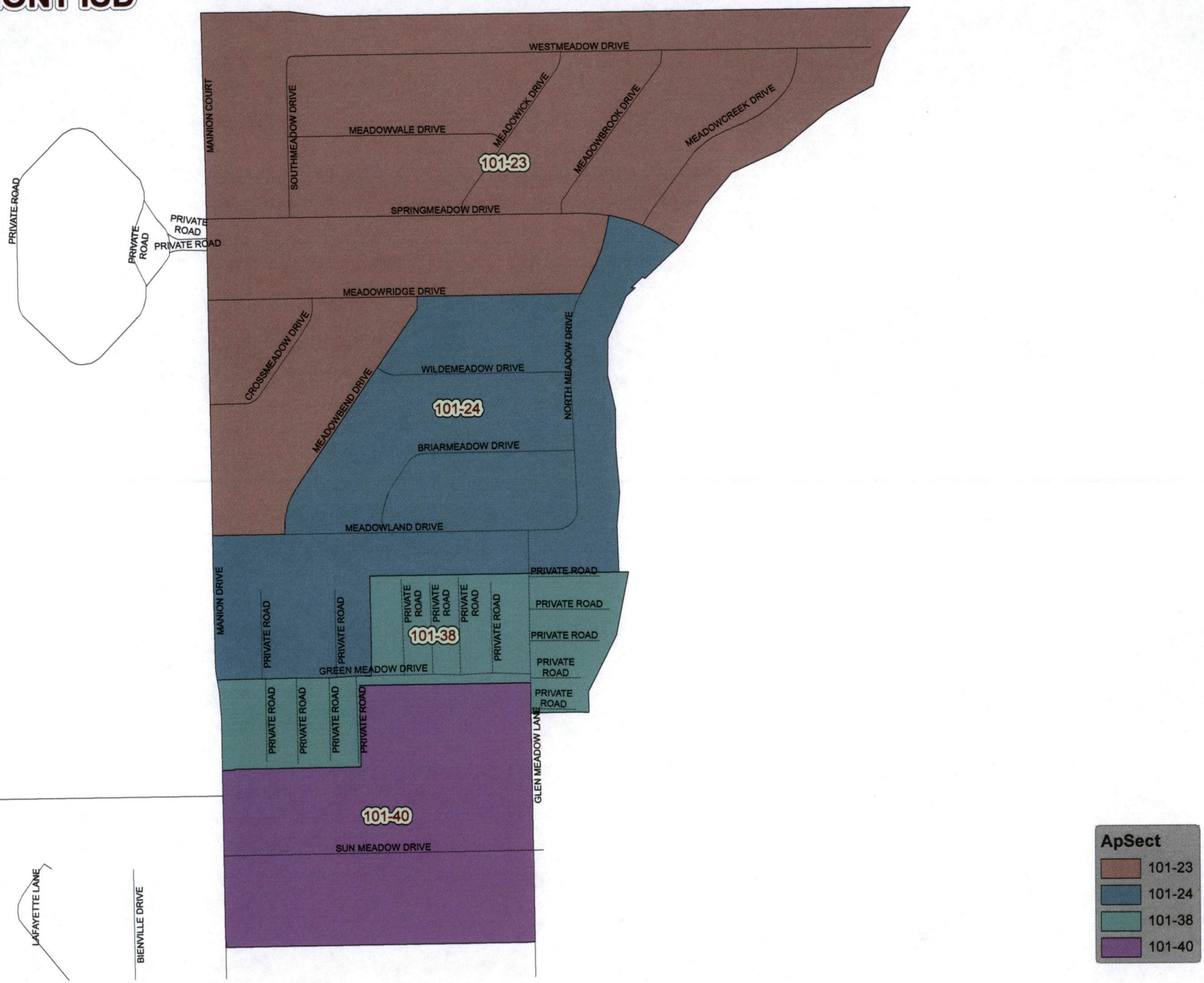

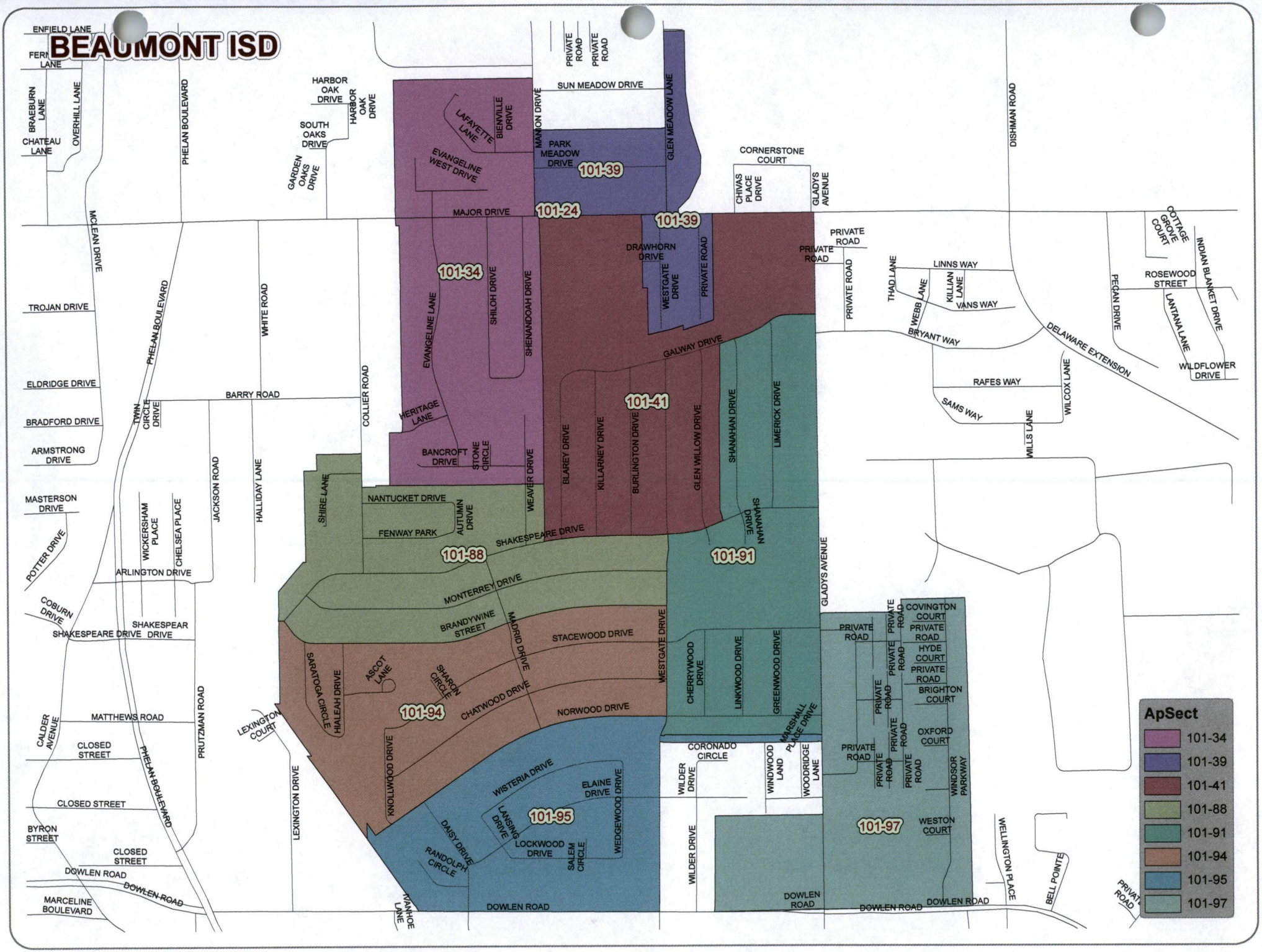
BEAUMONT ISD
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FERN LANE
BRAEBURN LANE
CHATEAU LANE
OVERHILL LANE
PHELAN BOULEVARD
HARBOR OAK DRIVE
SOUTH OAKS DRIVE
GARDEN OAKS DRIVE
LAFAYETTE LANE
BIENVILLE DRIVE
EVANGELINE WEST DRIVE
MANION DRIVE
SUN MEADOW DRIVE
PARK MEADOW DRIVE
GLEN MEADOW LANE
PRIVATE ROAD
PRIVATE ROAD
CORNERSTONE COURT
CHIVAS PLACE DRIVE
GLADYS AVENUE
DISHMAN ROAD
MAJOR DRIVE
101-24
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101-39
101-34
DRAWHORN DRIVE
WESTGATE DRIVE
PRIVATE ROAD
PRIVATE ROAD
PRIVATE ROAD
THAD LANE
LINNS WAY
WEBB LANE
KILLIAN LANE
VANS WAY
BRYANT WAY
DELAWARE EXTENSION
COTTAGE GROVE COURT
INDIAN BLANKET DRIVE
ROSEWOOD STREET
PECAN DRIVE
LANTANA LANE
WILDFLOWER DRIVE
MCLEAN DRIVE
TROJAN DRIVE
PHELAN BOULEVARD
WHITE ROAD
EVANGELINE LANE
SHILOH DRIVE
SHENANDOAH DRIVE
GALWAY DRIVE
ELDRIDGE DRIVE
BARRY ROAD
COLLIER ROAD
TWIN CIRCLE DRIVE
HERITAGE LANE
BANCROFT DRIVE
STONE CIRCLE
WEAVER DRIVE
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BLAREY DRIVE
KILLARNEY DRIVE
BURLINGTON DRIVE
GLEN WILLOW DRIVE
SHANAHAN DRIVE
LIMERICK DRIVE
RAFES WAY
SAMS WAY
WILCOX LANE
WILLS LANE
BRADFORD DRIVE
ARMSTRONG DRIVE
MASTERSON DRIVE
POTTER DRIVE
SHIRE LANE
NANTUCKET DRIVE
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SHAKESPEARE DRIVE
SHANAHAN DRIVE
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MONTERREY DRIVE
COBURN DRIVE
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CHERRYWOOD DRIVE
LINKWOOD DRIVE
GREENWOOD DRIVE
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PRIVATE ROAD
PRIVATE ROAD
COVINGTON COURT
PRIVATE ROAD
HYDE COURT
PRIVATE ROAD
BRIGHTON COURT
OXFORD COURT
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ASCOT LANE
SHARON CIRCLE
CHATWOOD DRIVE
NORWOOD DRIVE
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MARSHALL PLACE DRIVE
CALDER AVENUE
MATTHEWS ROAD
PRUTZMAN ROAD
CLOSED STREET
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LEXINGTON DRIVE
KNOLLWOOD DRIVE
WISTERIA DRIVE
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WEDGEWOOD DRIVE
CORONADO CIRCLE
WILDER DRIVE
WINDWOOD LAND
WOODRIDGE LANE
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BYRON STREET
CLOSED STREET
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DOWLEN ROAD
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LANSING DRIVE
LOCKWOOD DRIVE
SALEM CIRCLE
IVANHOE LANE
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WELLINGTON PLACE
BELL POINTE
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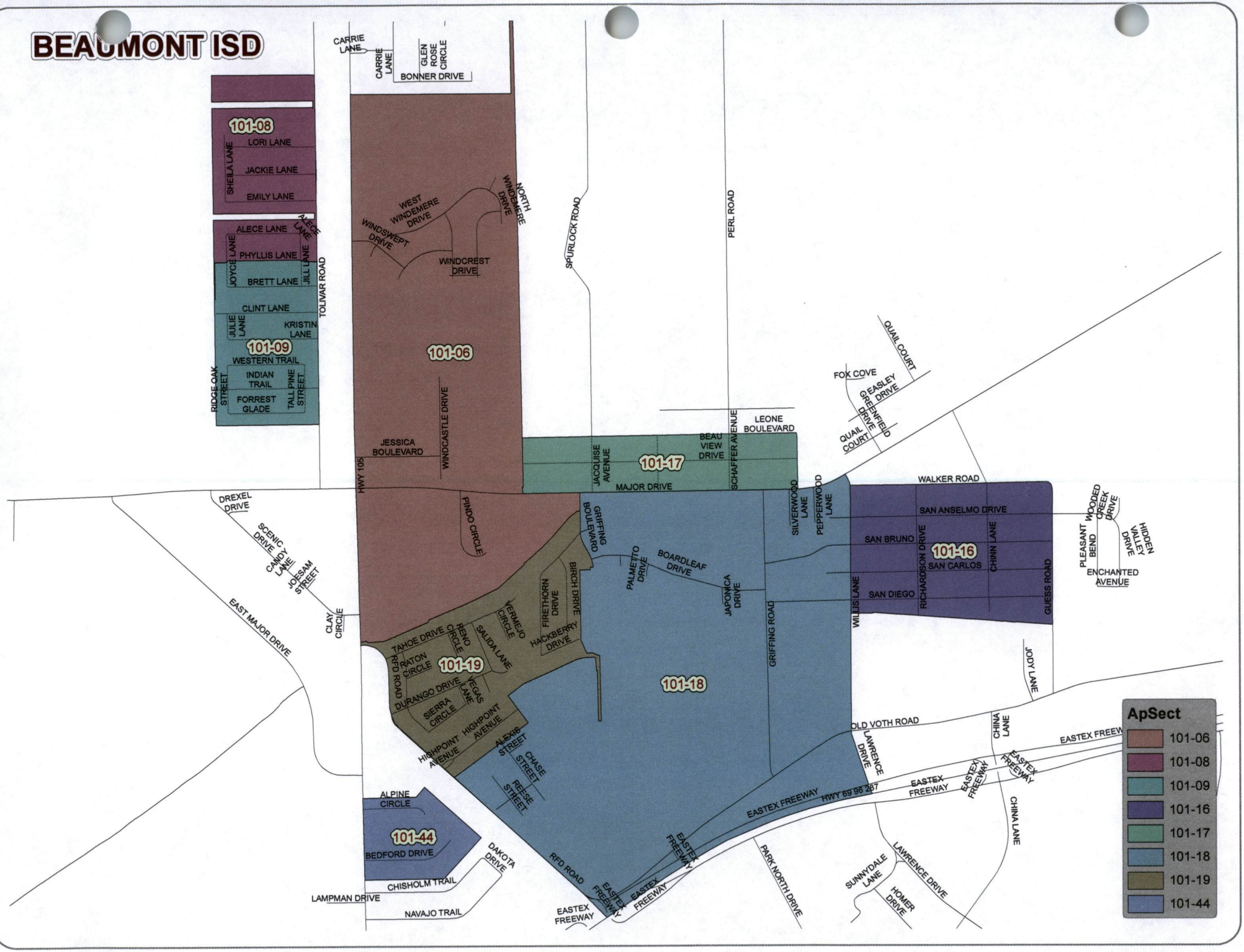

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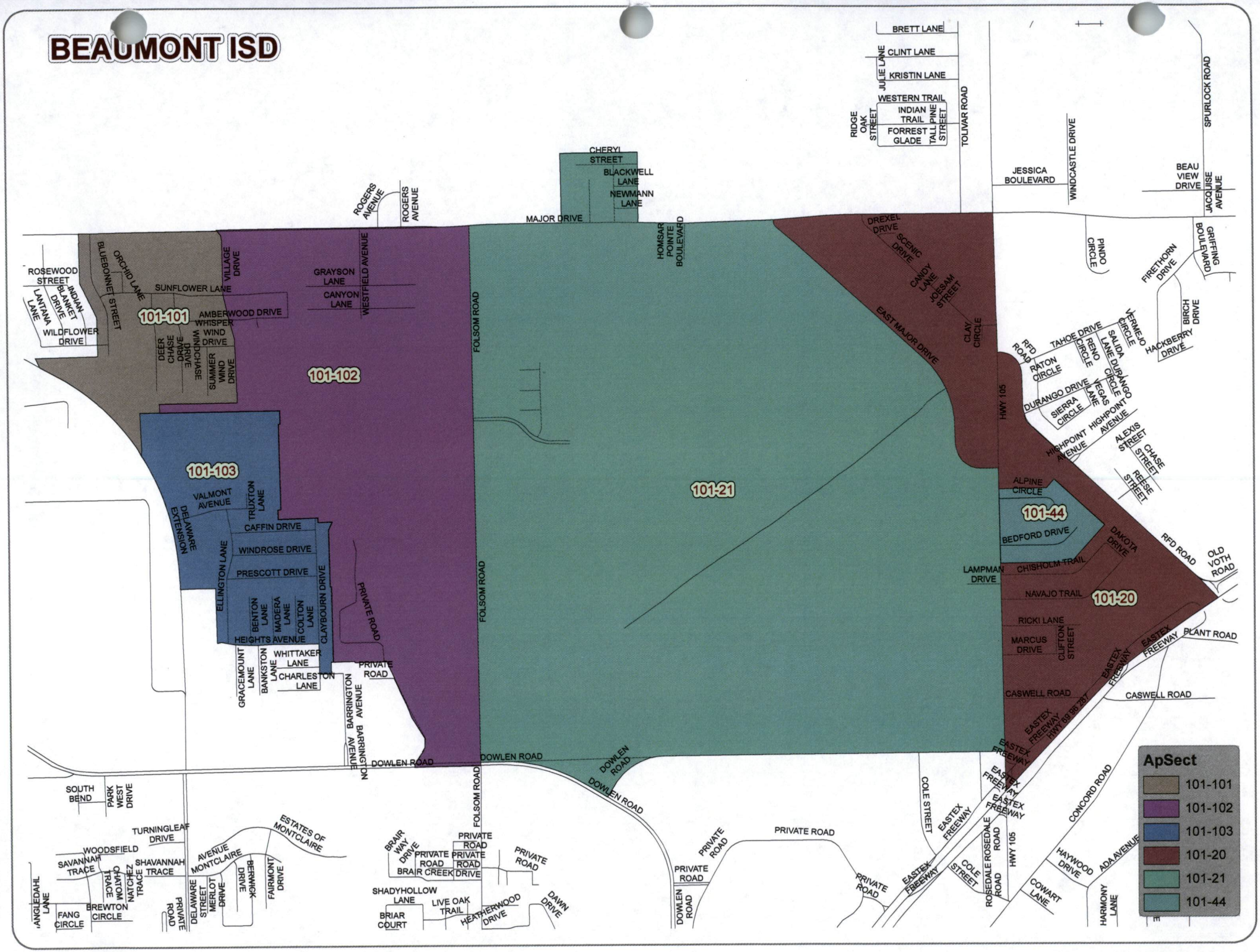

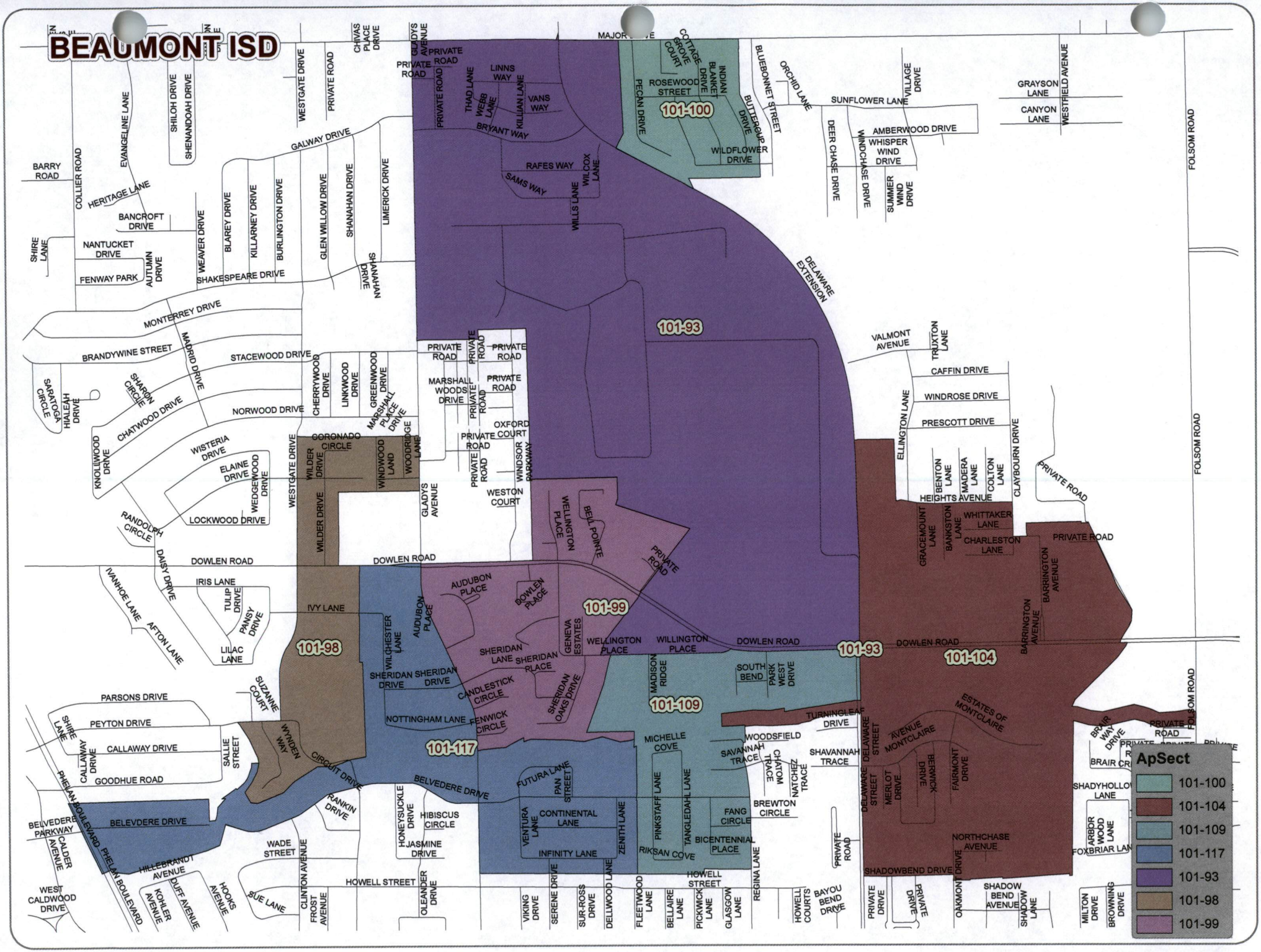
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CORONADO CIRCLE
WINDWOOD LAND
WOODRIDGE LANE
GLADYS AVENUE
WESTON COURT
OXFORD COURT
WINDSOR PARKWAY
MARSHALL WOODS DRIVE
MARSHALL PLACE DRIVE
GREENWOOD DRIVE
LINKWOOD DRIVE
CHERRYWOOD DRIVE
SHANAHAN DRIVE
LIMERICK DRIVE
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COLLIER ROAD
BARRY ROAD
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MADERA LANE
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MERLOT DRIVE
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NATCHEZ TRACE
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BREWTON CIRCLE
FANG CIRCLE
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INFINITY LANE
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FUTURA LANE
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JASMINE DRIVE
HIBISCUS CIRCLE
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BELVEDERE DRIVE
CIRCUIT DRIVE
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SALLIE STREET
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CLINTON AVENUE
FROST AVENUE
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HOWELL STREET
OLEANDER DRIVE
VIKING DRIVE
SERENE DRIVE
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BAYOU BEND DRIVE
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SHADOW BEND AVENUE
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PRIVATE ROAD
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FOXBRIAR LANE
IVY LANE
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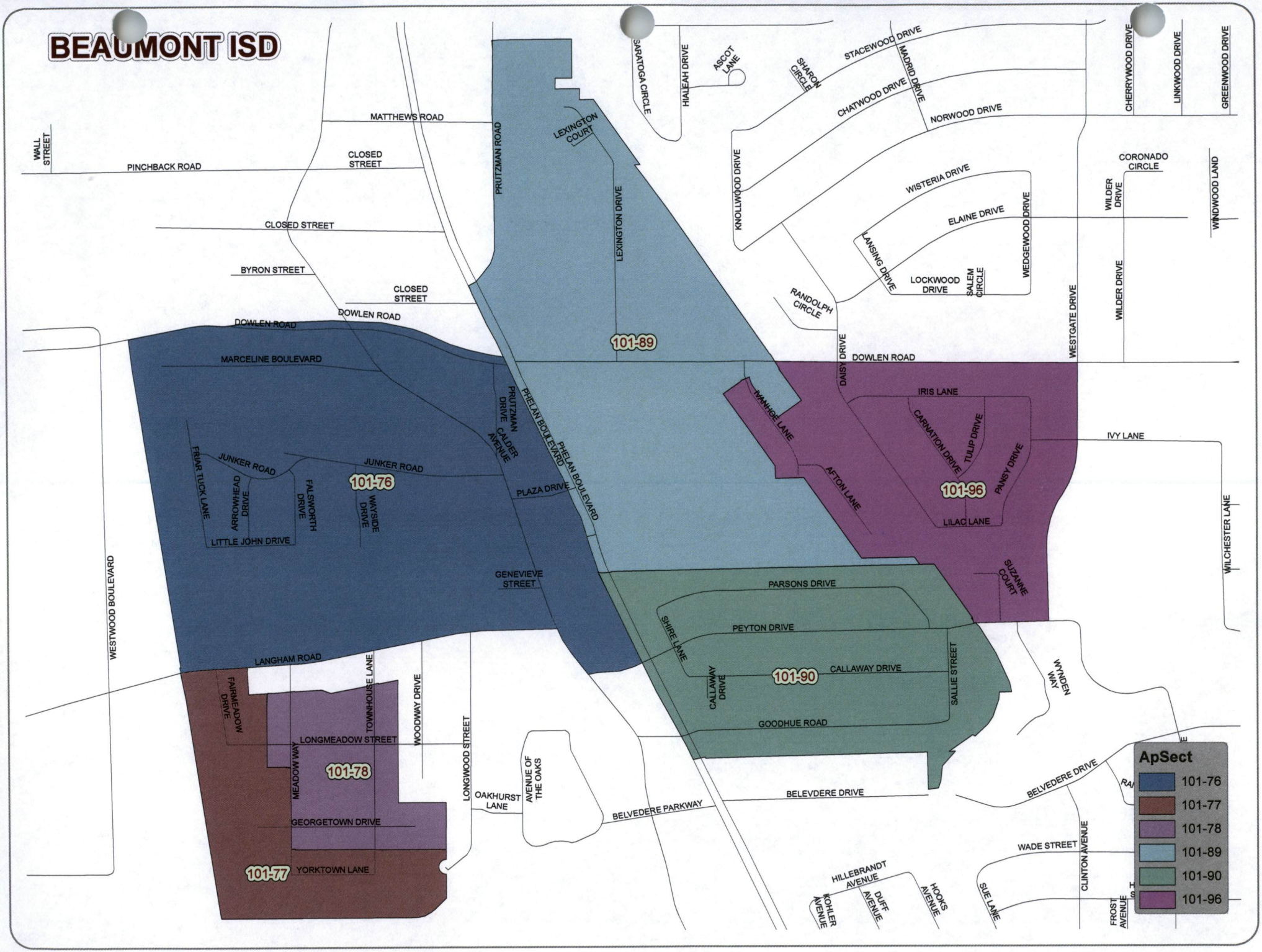
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MARCELINE BOULEVARD
PRUTZMAN ROAD
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LEXINGTON DRIVE
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HIALEAH DRIVE
ASCOT LANE
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STACEWOOD DRIVE
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CHATWOOD DRIVE
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CHERRYWOOD DRIVE
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GREENWOOD DRIVE
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CORONADO CIRCLE
WISTERIA DRIVE
WILDER DRIVE
WINDWOOD LAND
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WEDGEWOOD DRIVE
LOCKWOOD DRIVE
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WILDER DRIVE
DAISY DRIVE
DOWLEN ROAD
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IRIS LANE
IVANHOE LANE
CARNATION DRIVE
TULIP DRIVE
PANSY DRIVE
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LILAC LANE
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WILCHESTER LANE
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CALDER AVENUE
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PHELAN BOULEVARD
FRIAR TUCK LANE
JUNKER ROAD
ARROWHEAD DRIVE
FALSWORTH DRIVE
JUNKER ROAD
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WAYSIDE DRIVE
PLAZA DRIVE
LITTLE JOHN DRIVE
WESTWOOD BOULEVARD
GENEVIEVE STREET
PARSONS DRIVE
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CALLAWAY DRIVE
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CALLAWAY DRIVE
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WYNDEN WAY
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LANGHAM ROAD
FAIRMEADOW DRIVE
TOWNHOUSE LANE
WOODWAY DRIVE
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MEADOW WAY
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LONGWOOD STREET
OAKHURST LANE
AVENUE OF THE OAKS
BELVEDERE PARKWAY
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GEORGETOWN DRIVE
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YORKTOWN LANE
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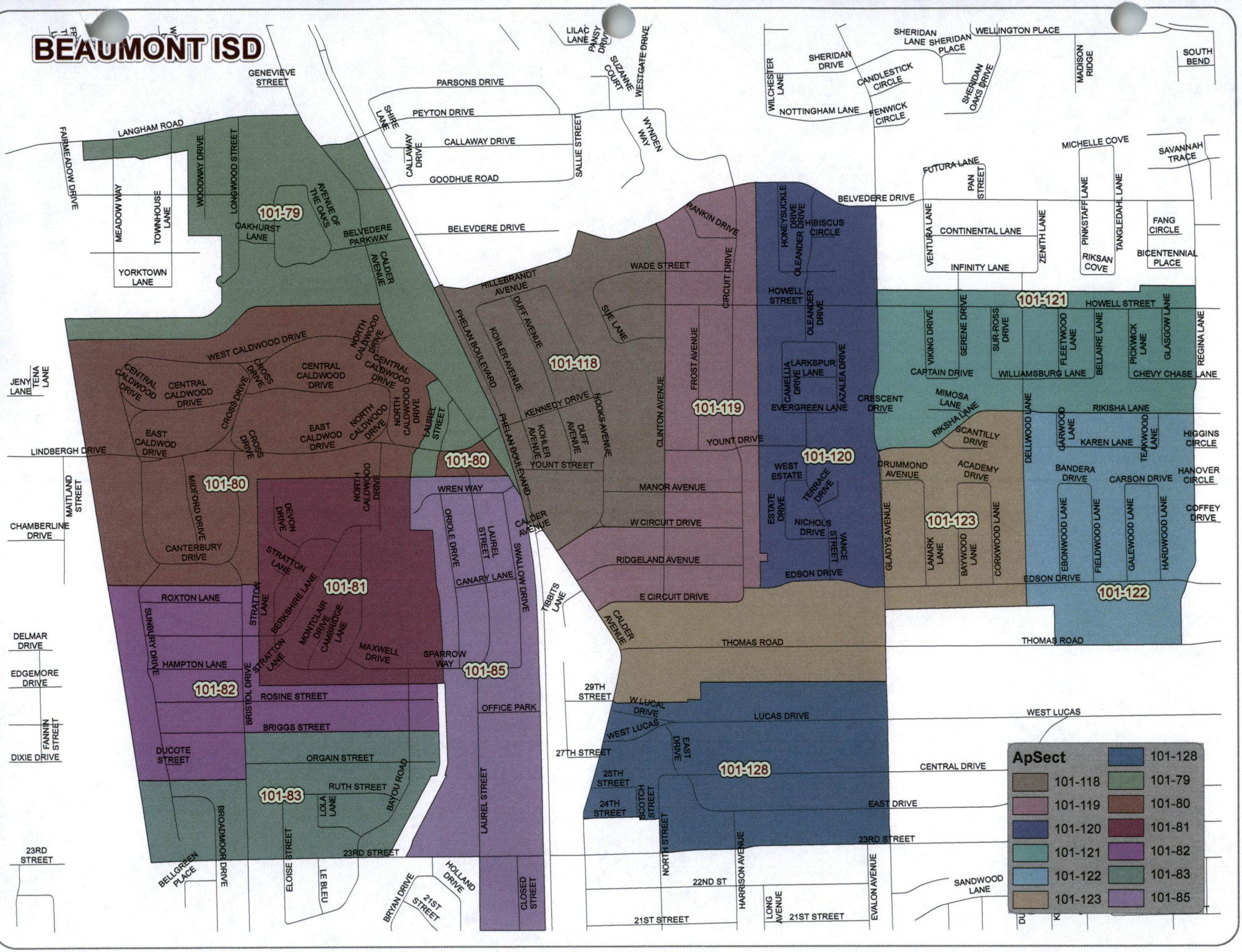

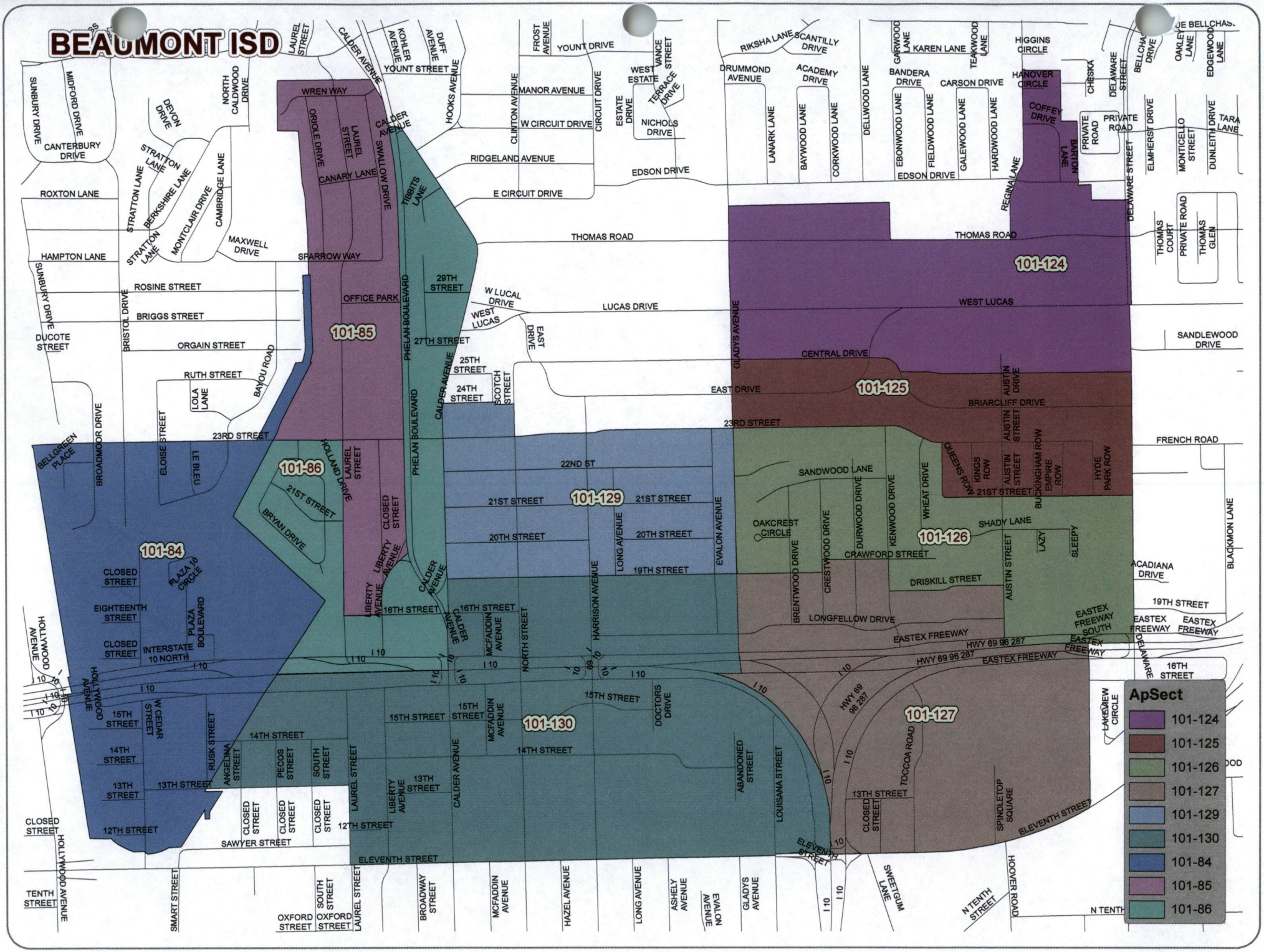
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CRAWFORD STREET
DRISKILL STREET
LONGFELLOW DRIVE
EASTEX FREEWAY
HWY 69 96 287
EASTEX FREEWAY SOUTH
ACADIANA DRIVE
BLACKMON LANE
ELEVENTH STREET
SAWYER STREET
OFFICE PARK
PHELAN BOULEVARD
CALDER AVENUE
LAUREL STREET
HOLLYWOOD AVENUE
HARRISON AVENUE
EVALON AVENUE
LONG AVENUE
MCFADDIN AVENUE
DOCTORS DRIVE
ABANDONED STREET
LOUISIANA STREET
TOCCOA ROAD
SPINDLETOP SQUARE
SWEETGUM LANE
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N TENTH STREET
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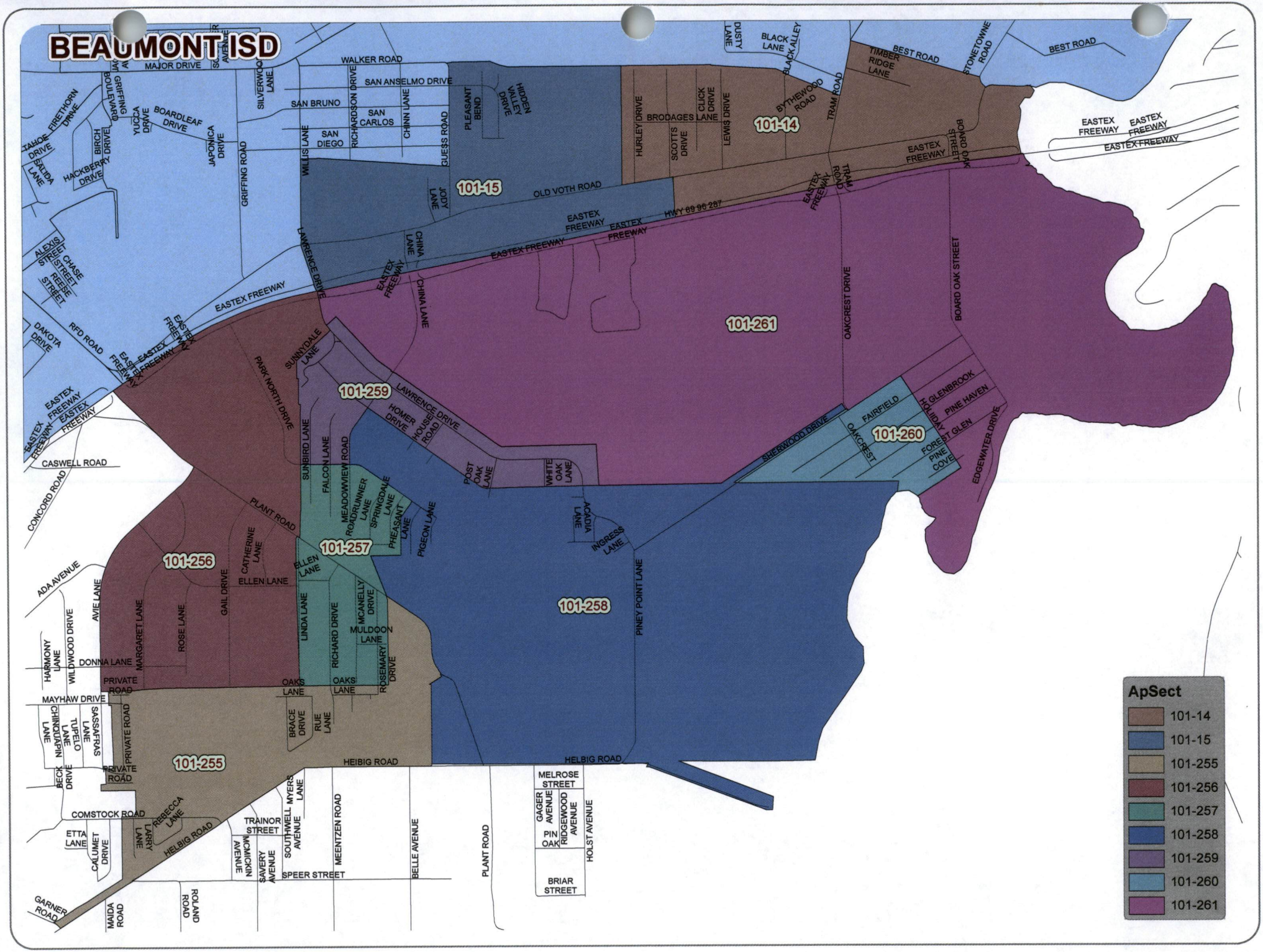
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FIRETHORN DRIVE
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TIMBER RIDGE LANE
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FALCON LANE
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PHEASANT LANE
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HOUSE ROAD
POST OAK LANE
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FAIRFIELD
HOLIDAY
GLENBROOK
PINE HAVEN
FOREST GLEN
PINE COVE
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CONCORD ROAD
PLANT ROAD
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CATHERINE LANE
ELLEN LANE
ROSE LANE
MARGARET LANE
LINDA LANE
RICHARD DRIVE
MCANELLY DRIVE
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CHINQUAPIN LANE
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COMSTOCK ROAD
REBECCA LANE
LARRY LANE
ETTA LANE
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SAVERY AVENUE
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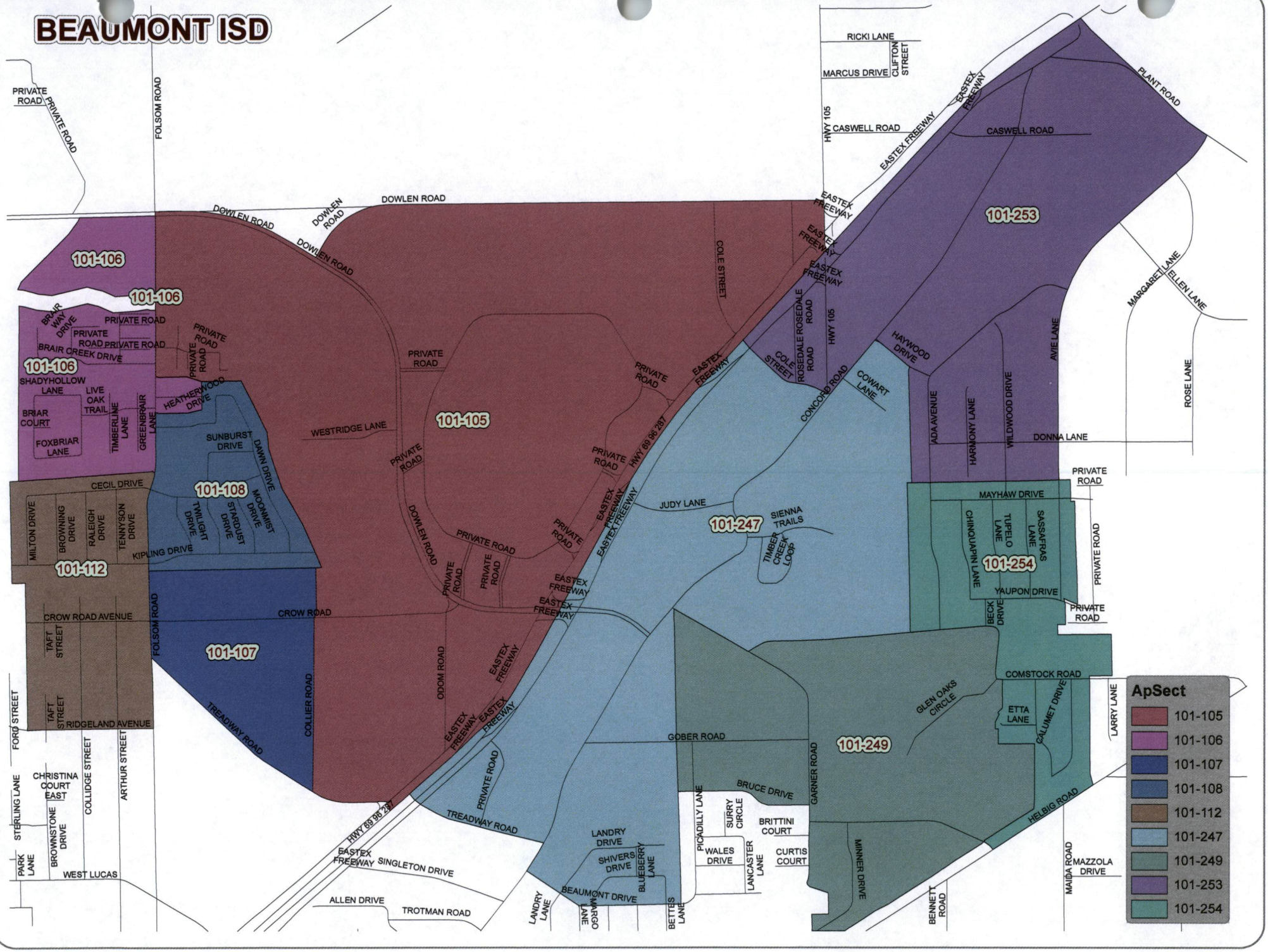

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BELVEDERE DRIVE
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INFINITY LANE
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BREWTON CIRCLE
PRIVATE ROAD
NORTHCHASE AVENUE
SHADOWBEND DRIVE
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PICKWICK LANE
GLASGOW LANE
REGINA LANE
DERBY LANE
HOWELL COURTS
BAYOU BEND DRIVE
DELAWARE STREET
PRIVATE DRIVE
OAKMONT DRIVE
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SHADOW LANE
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BELLCHASE GARDENS DRIVE
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CHEVY CHASE LANE
RIKISHA LANE
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GARWOOD LANE
KAREN LANE
TEAKWOOD LANE
HIGGINS CIRCLE
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AVENUE BELLCHASE
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CHADWICK DRIVE
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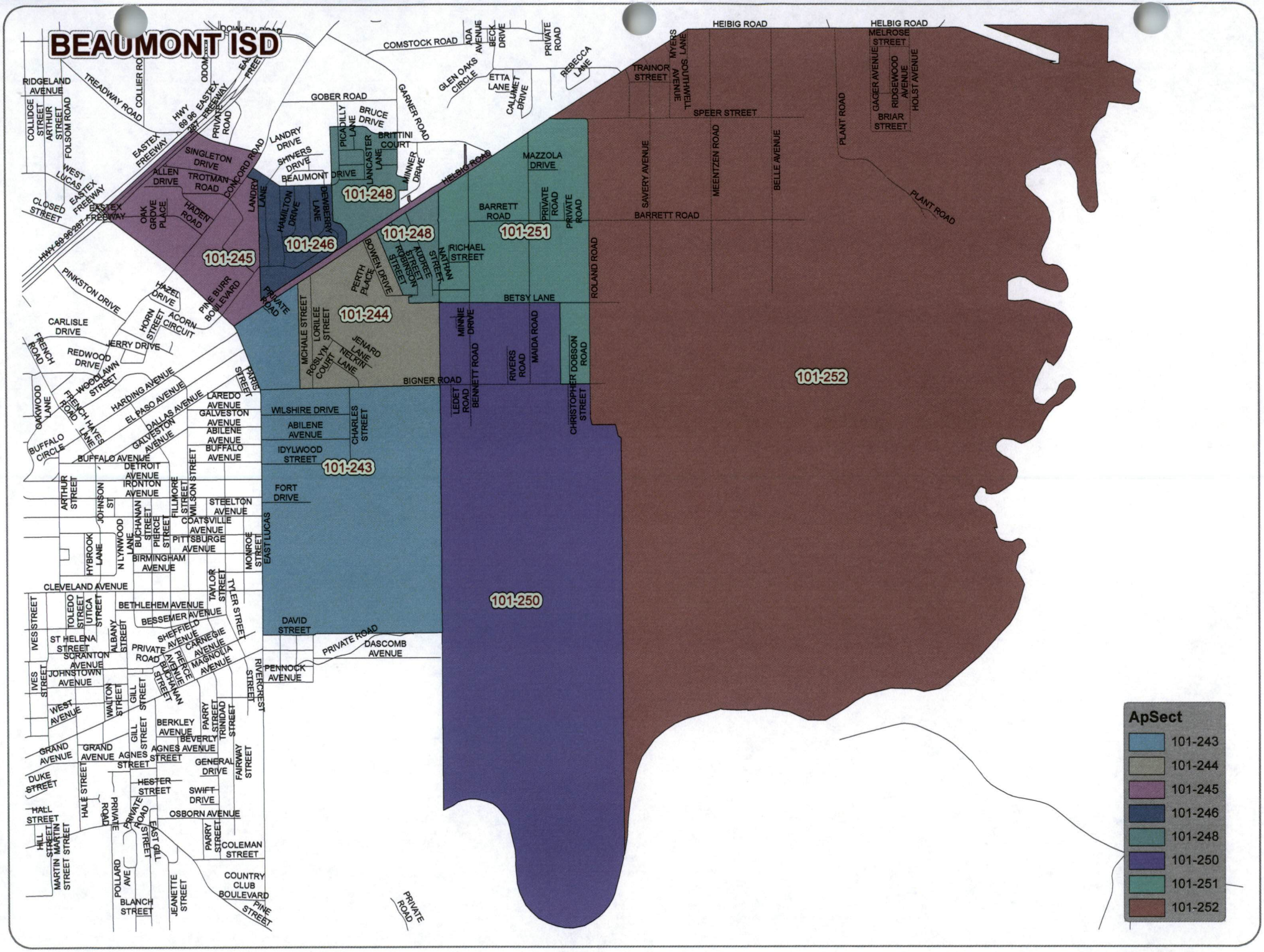
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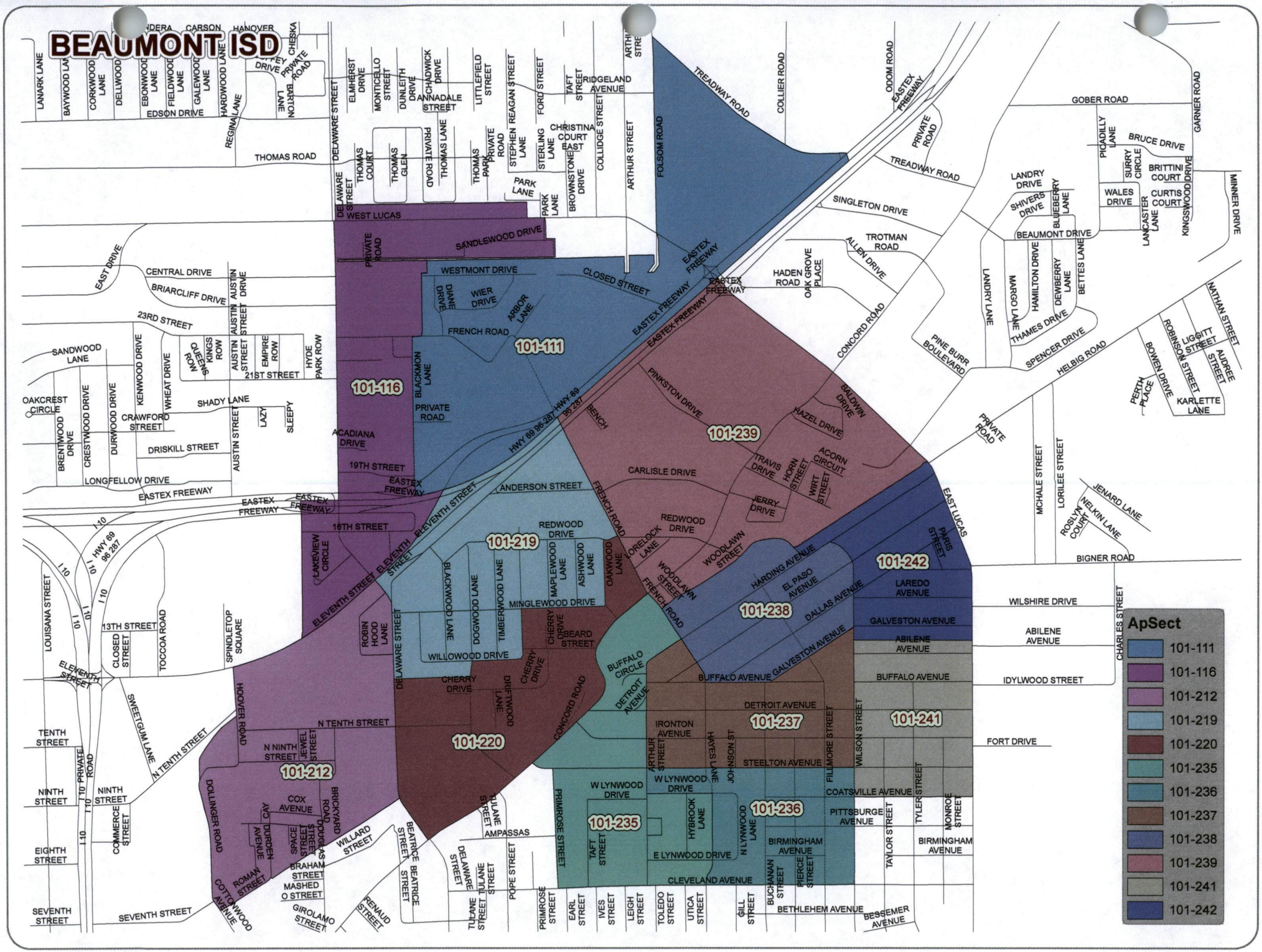
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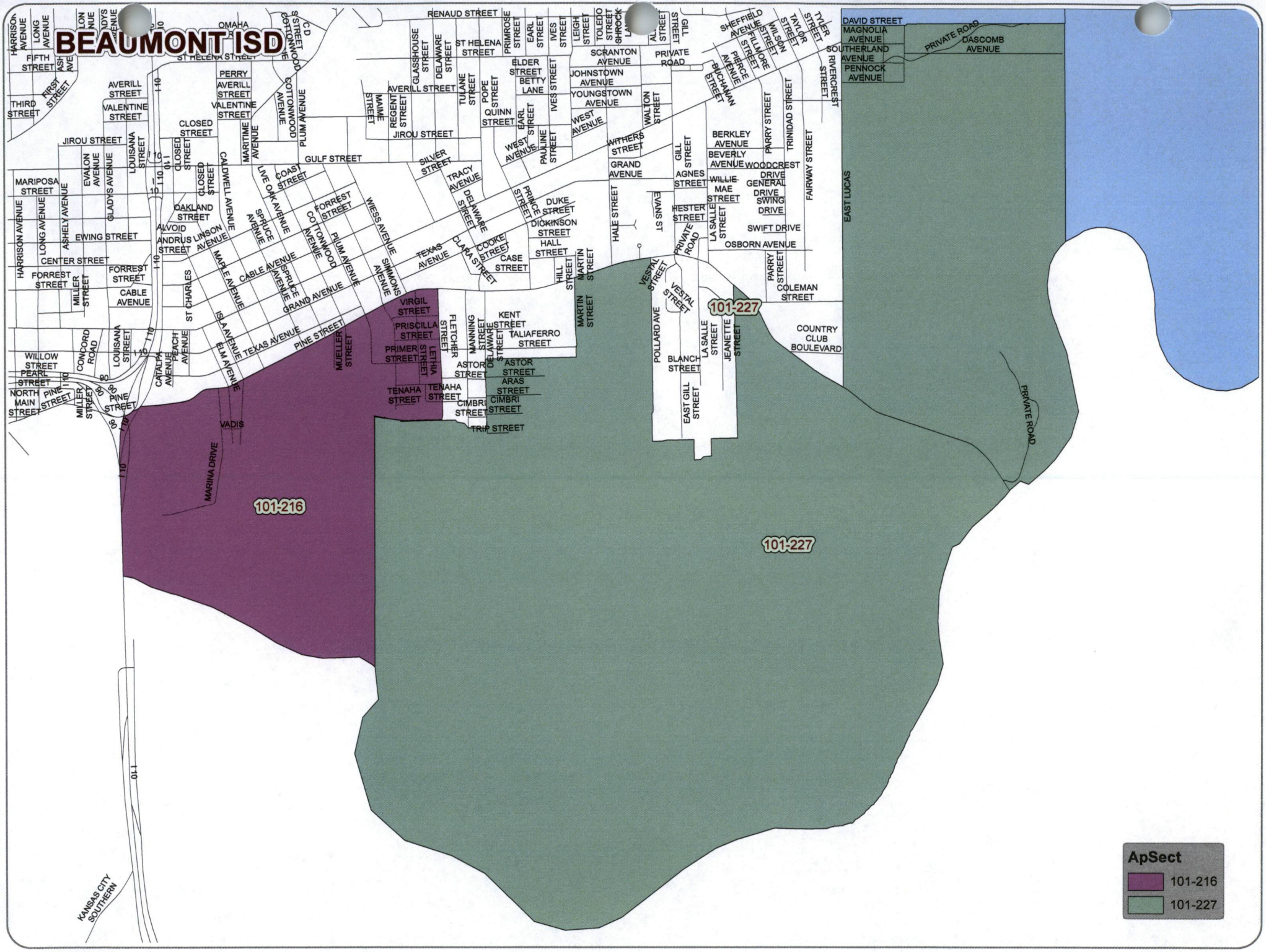
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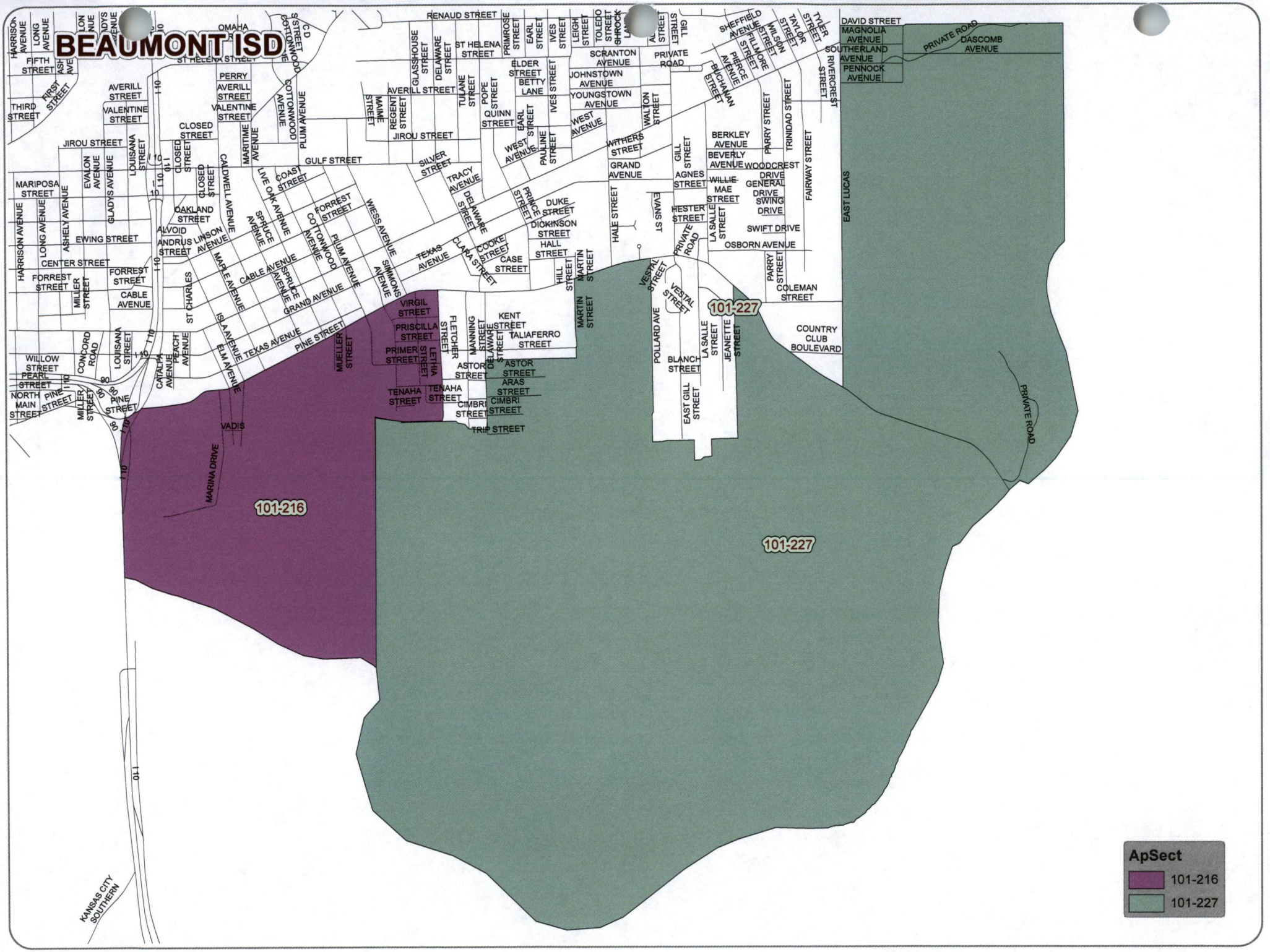
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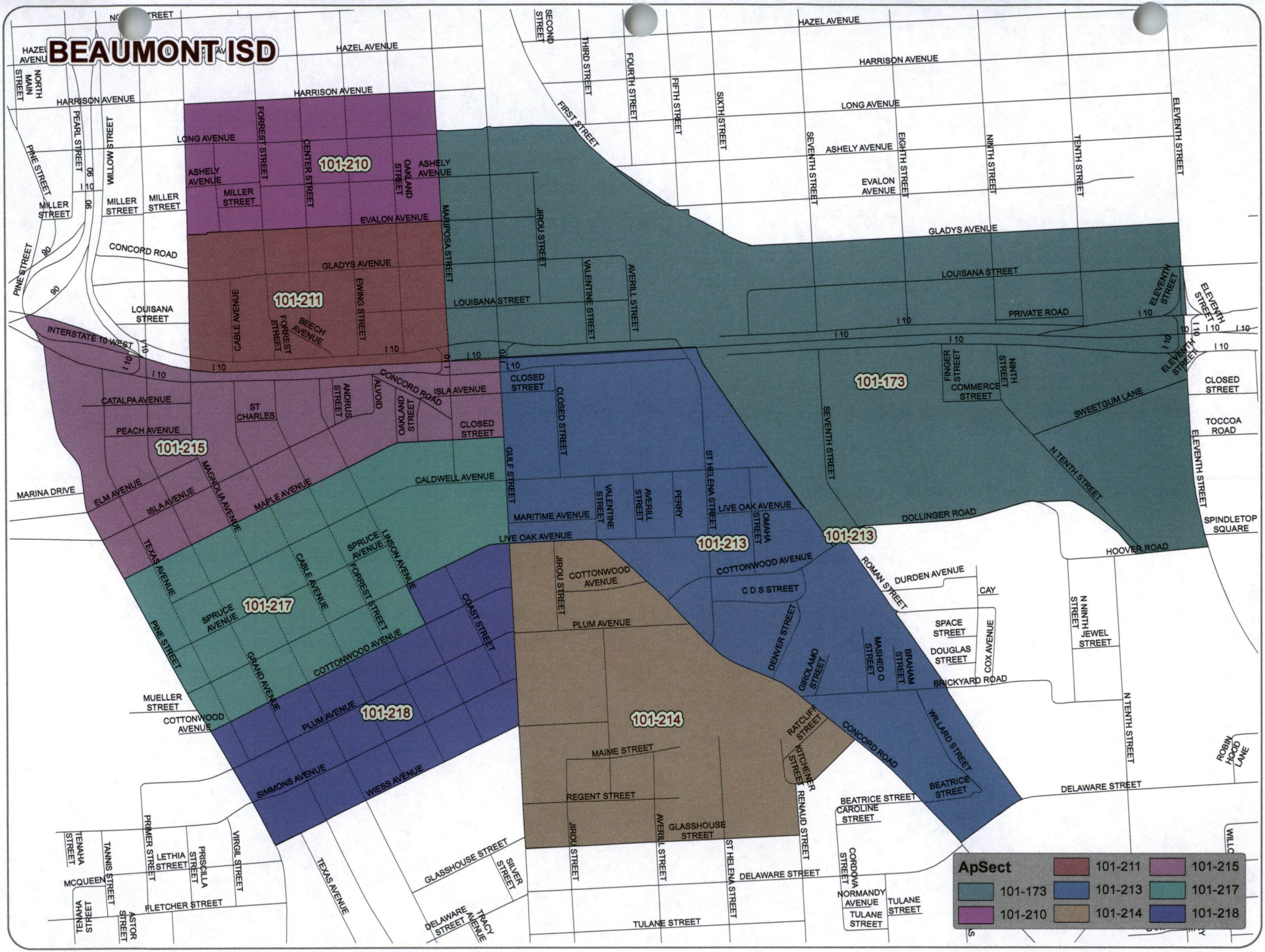
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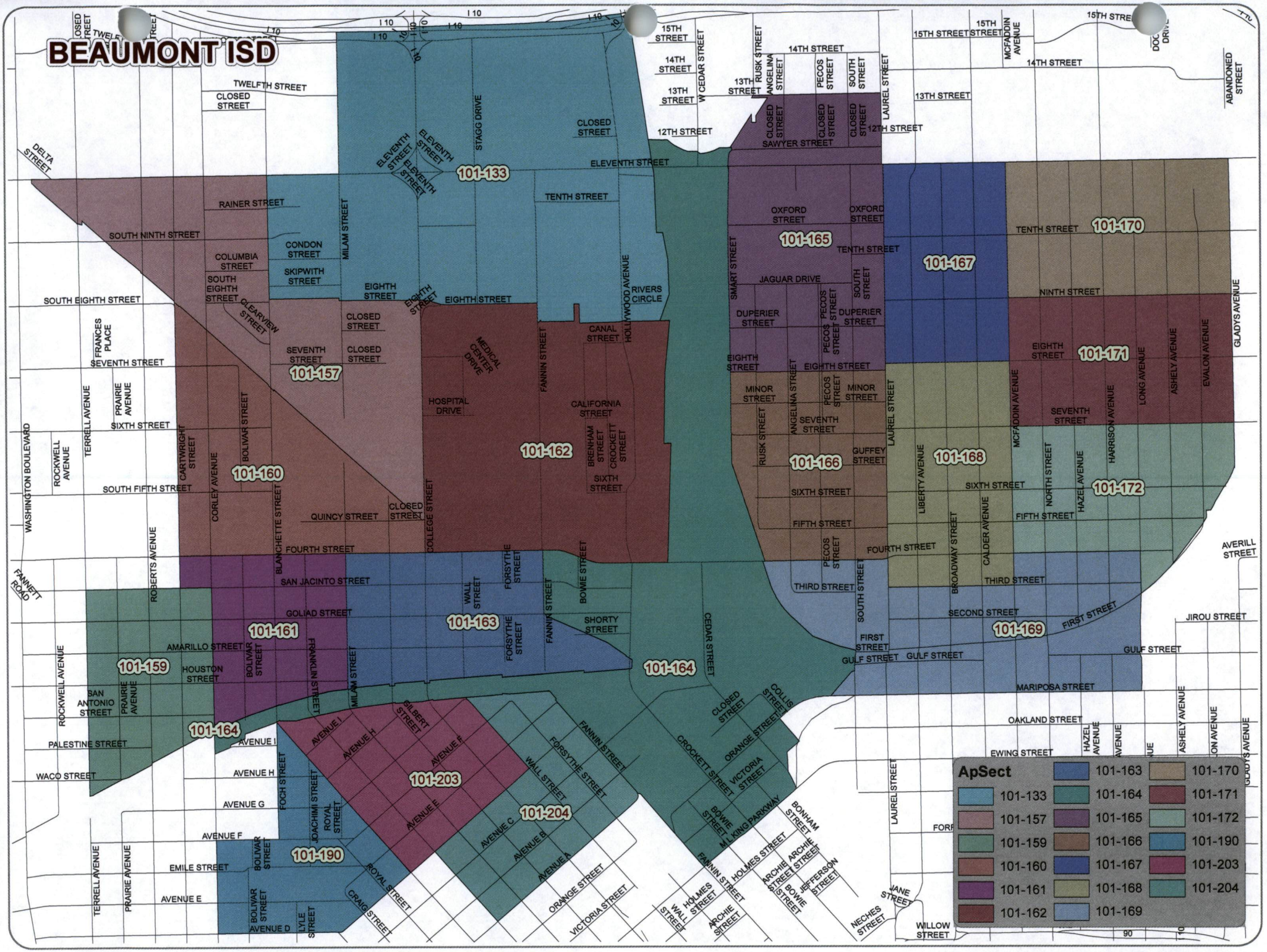
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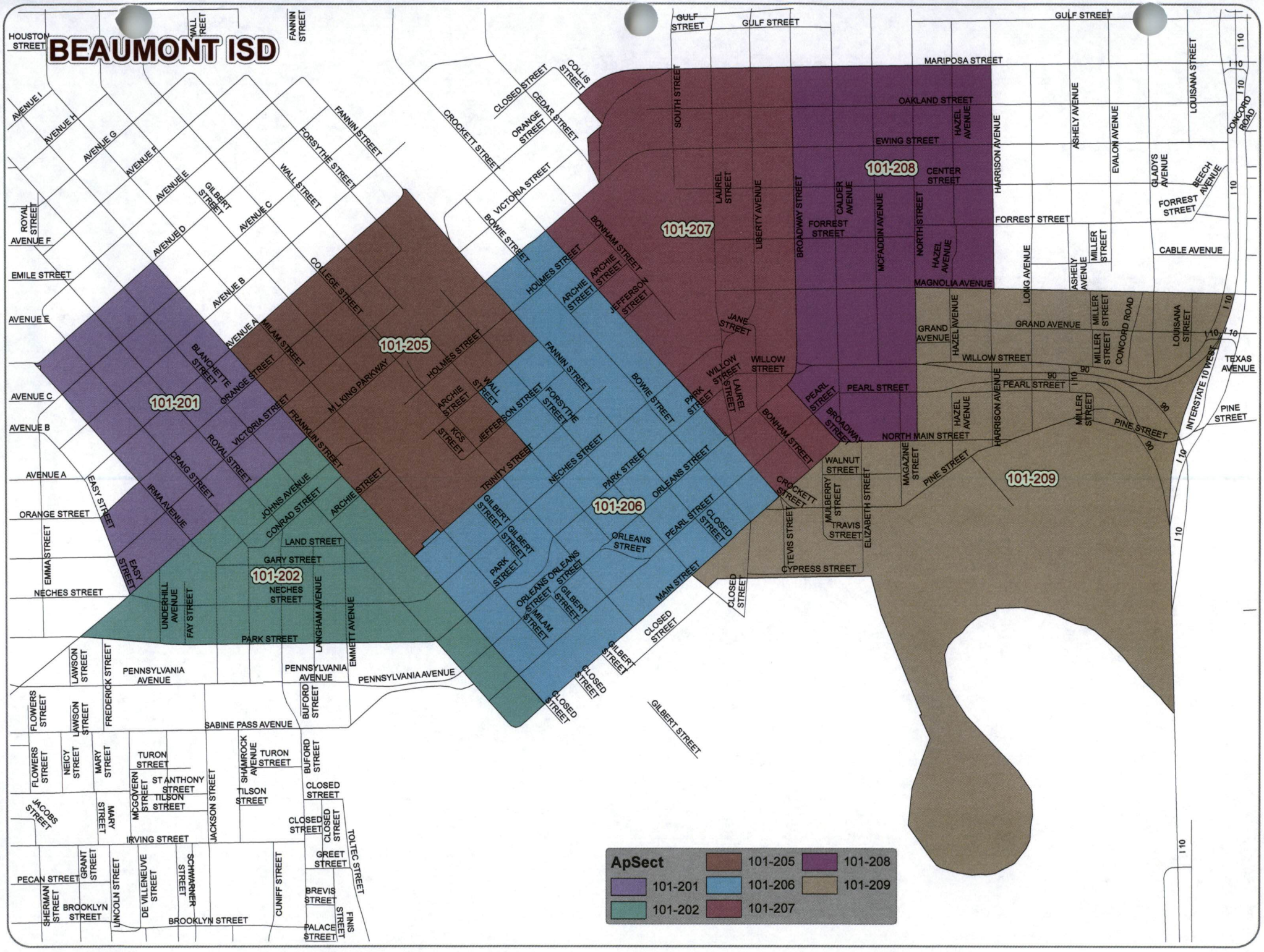
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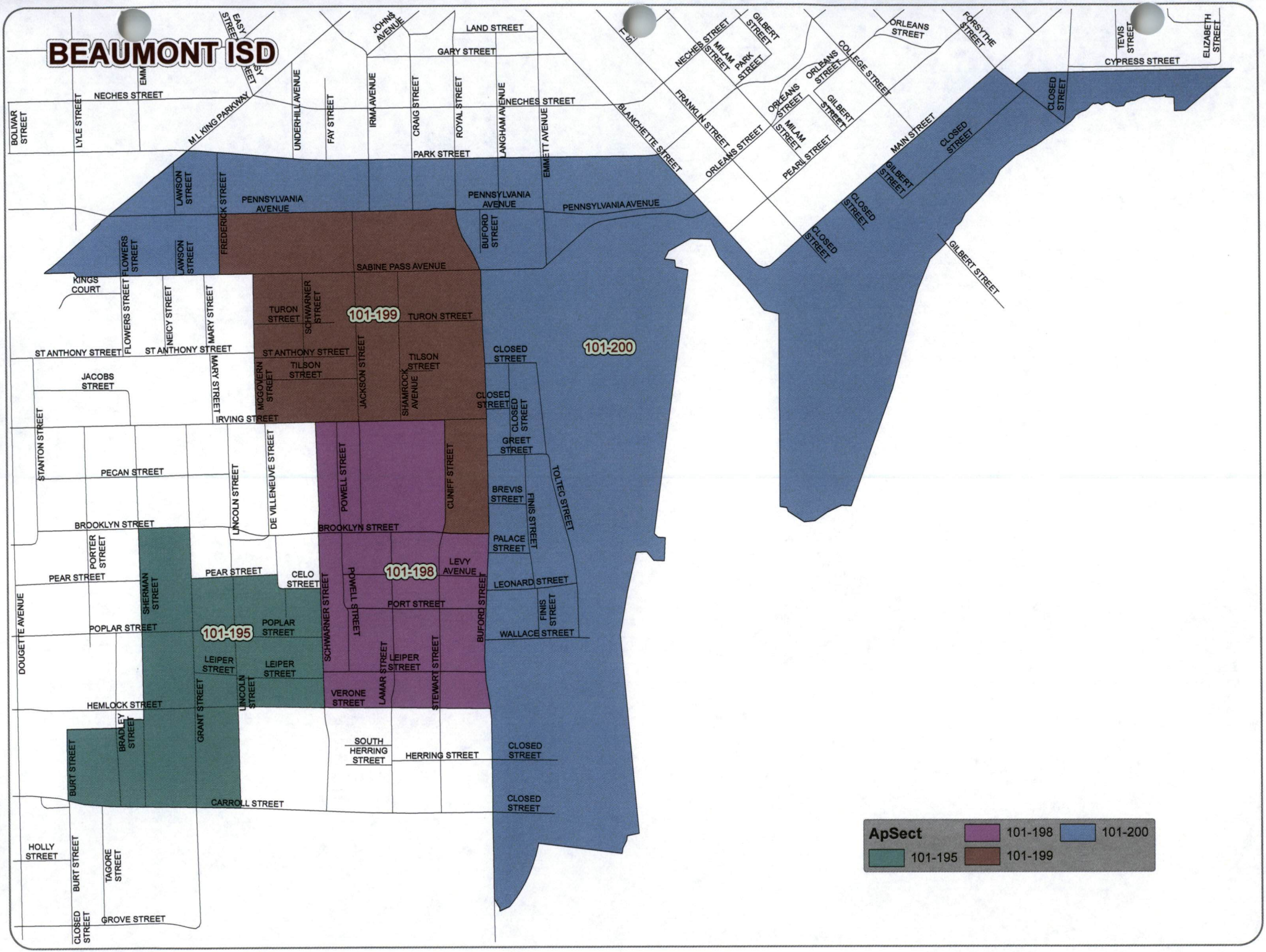
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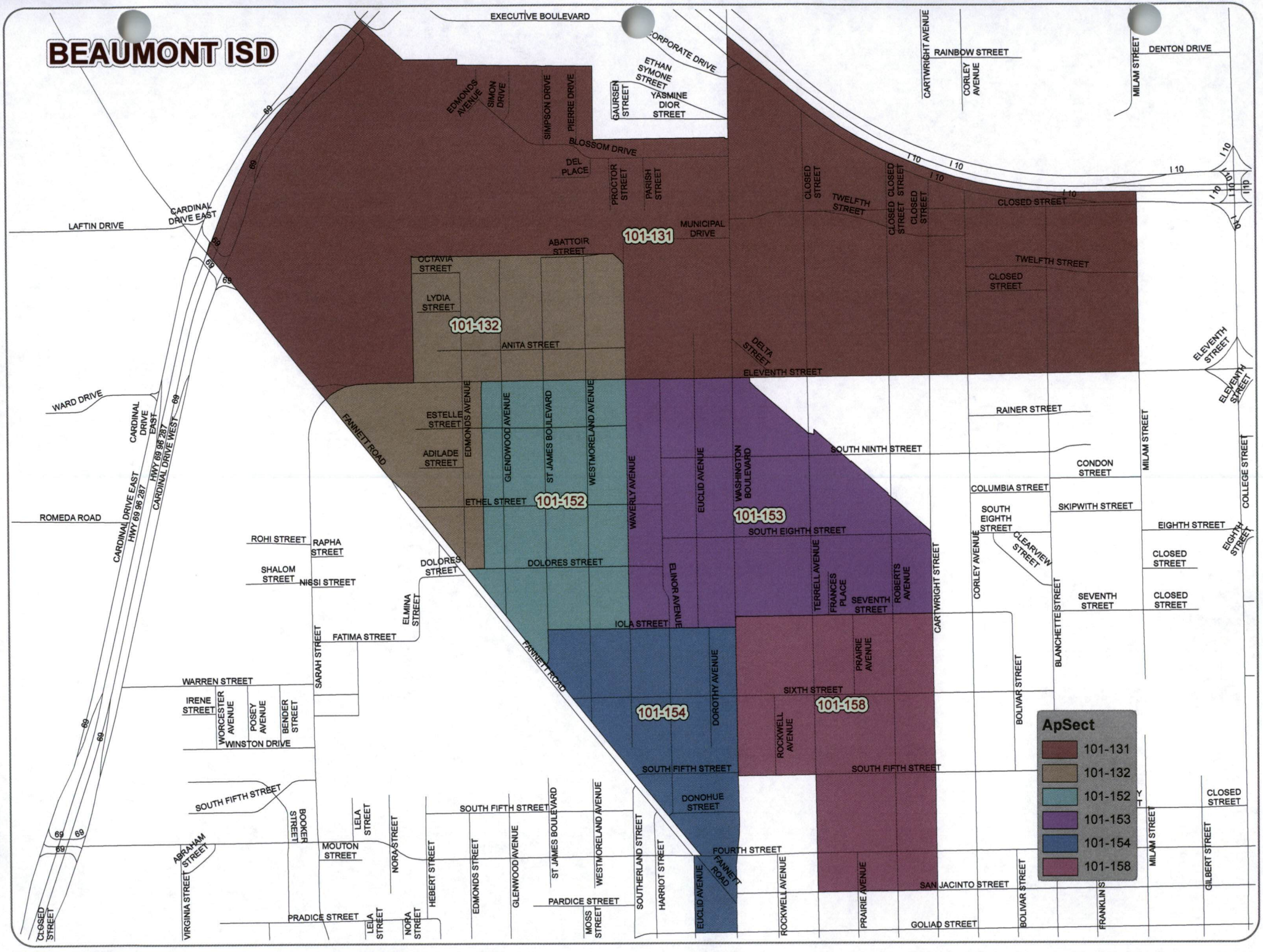
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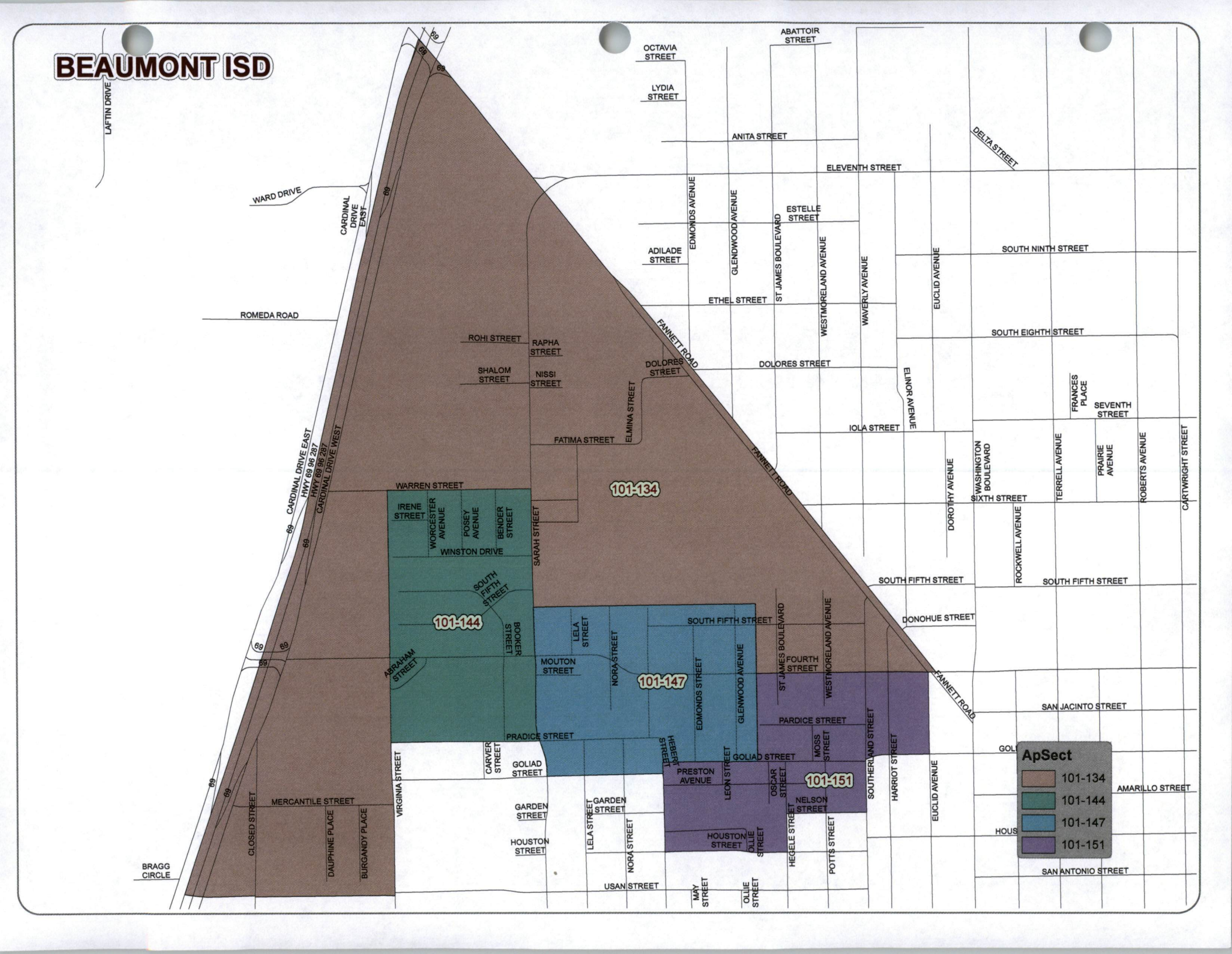

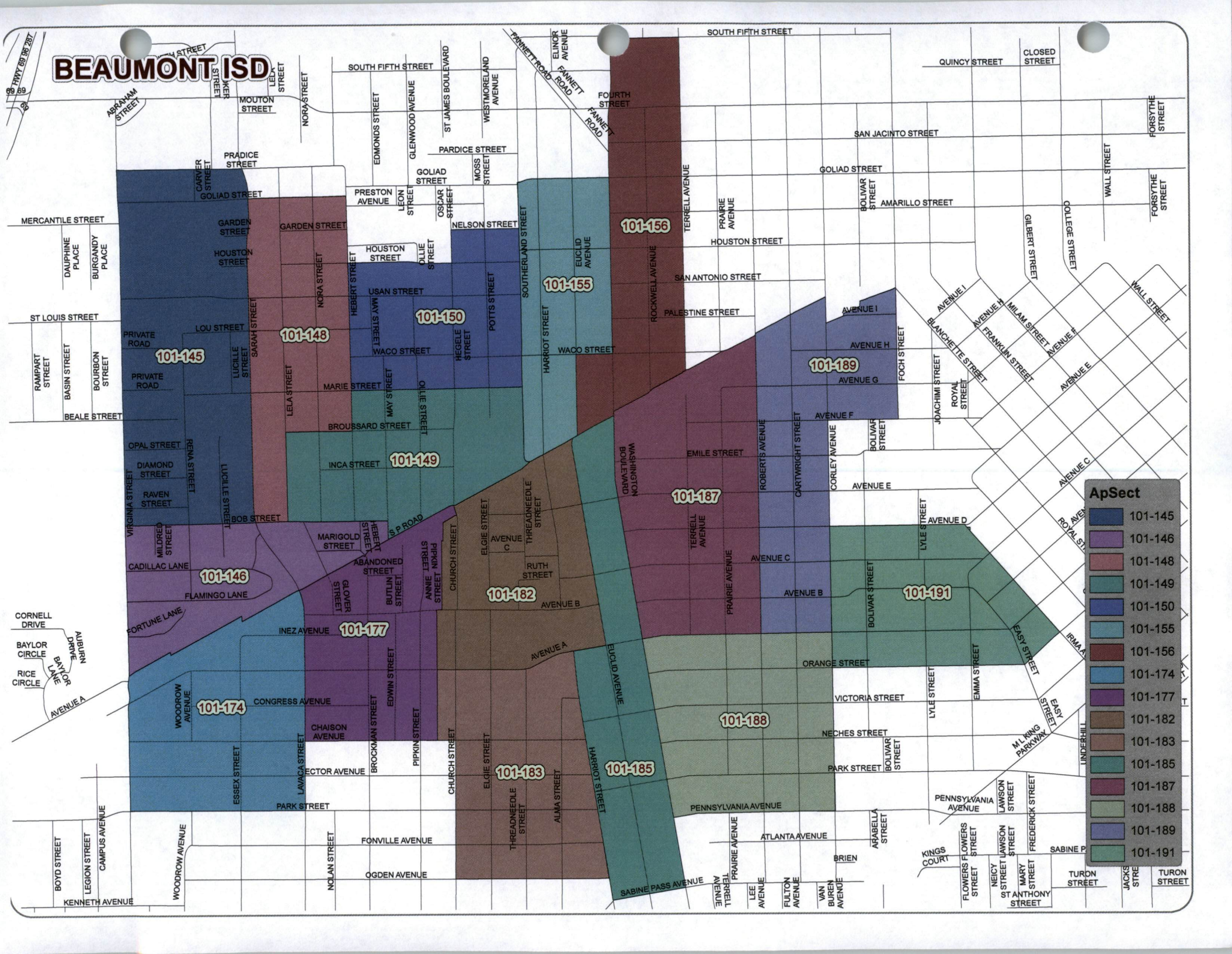
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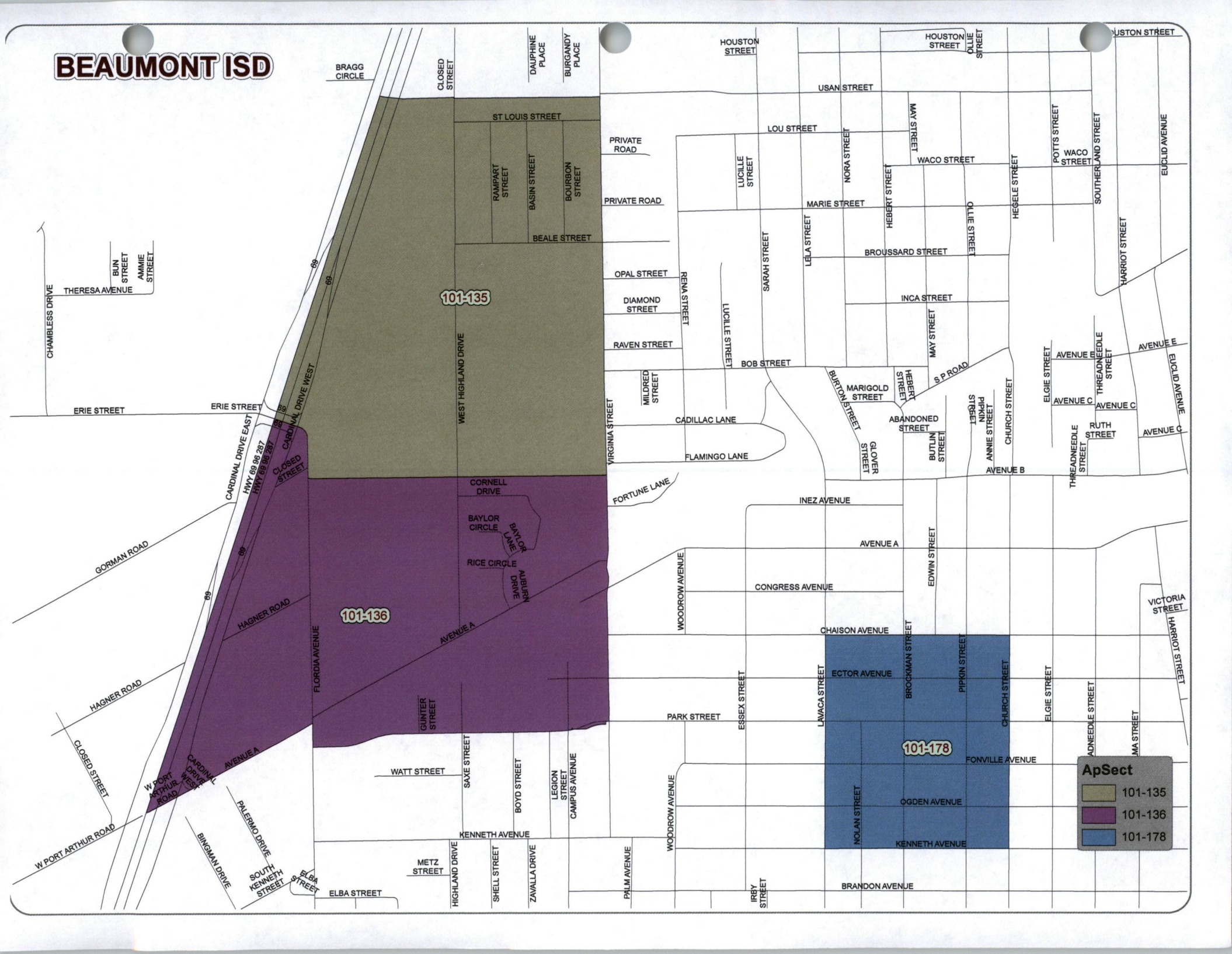
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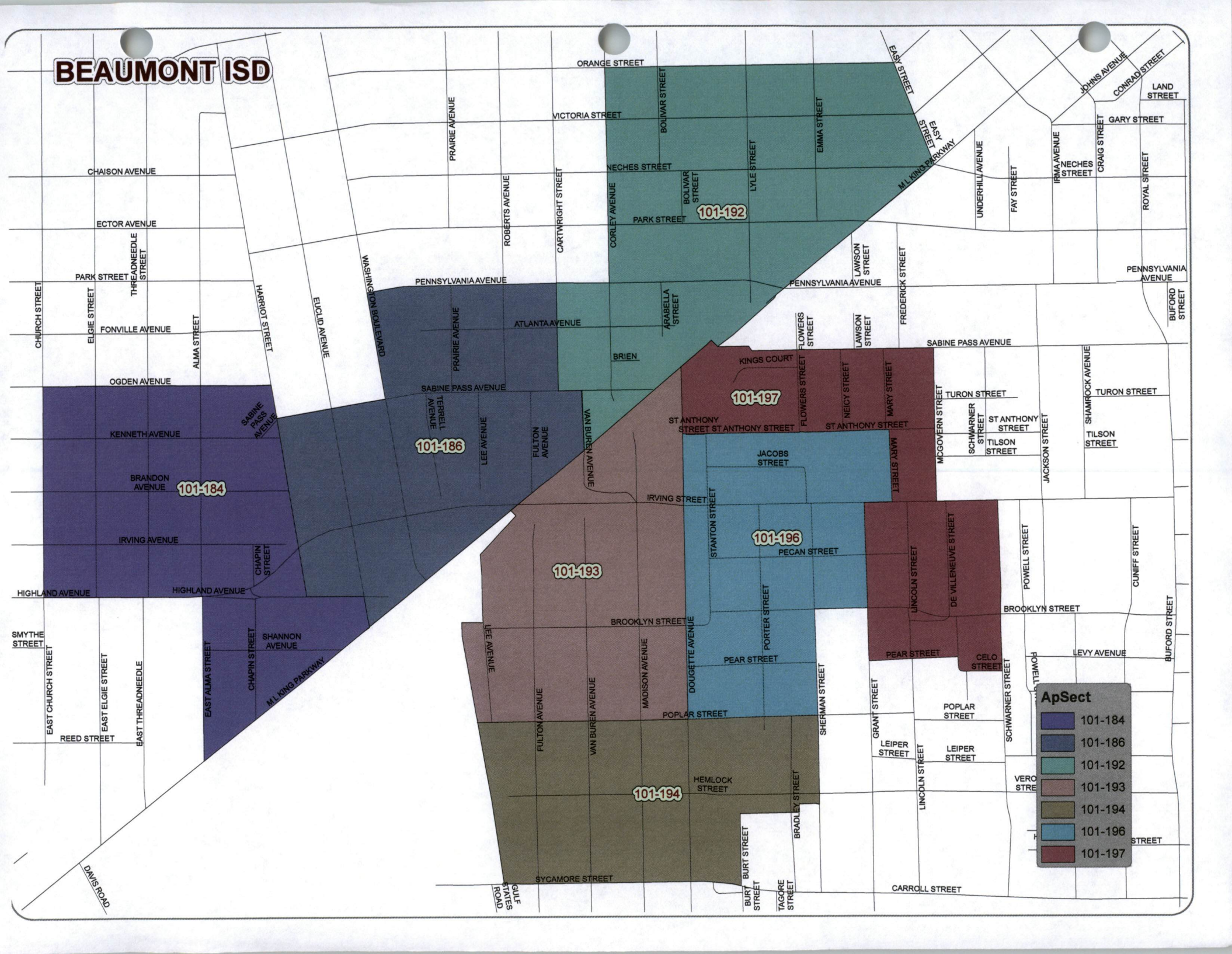
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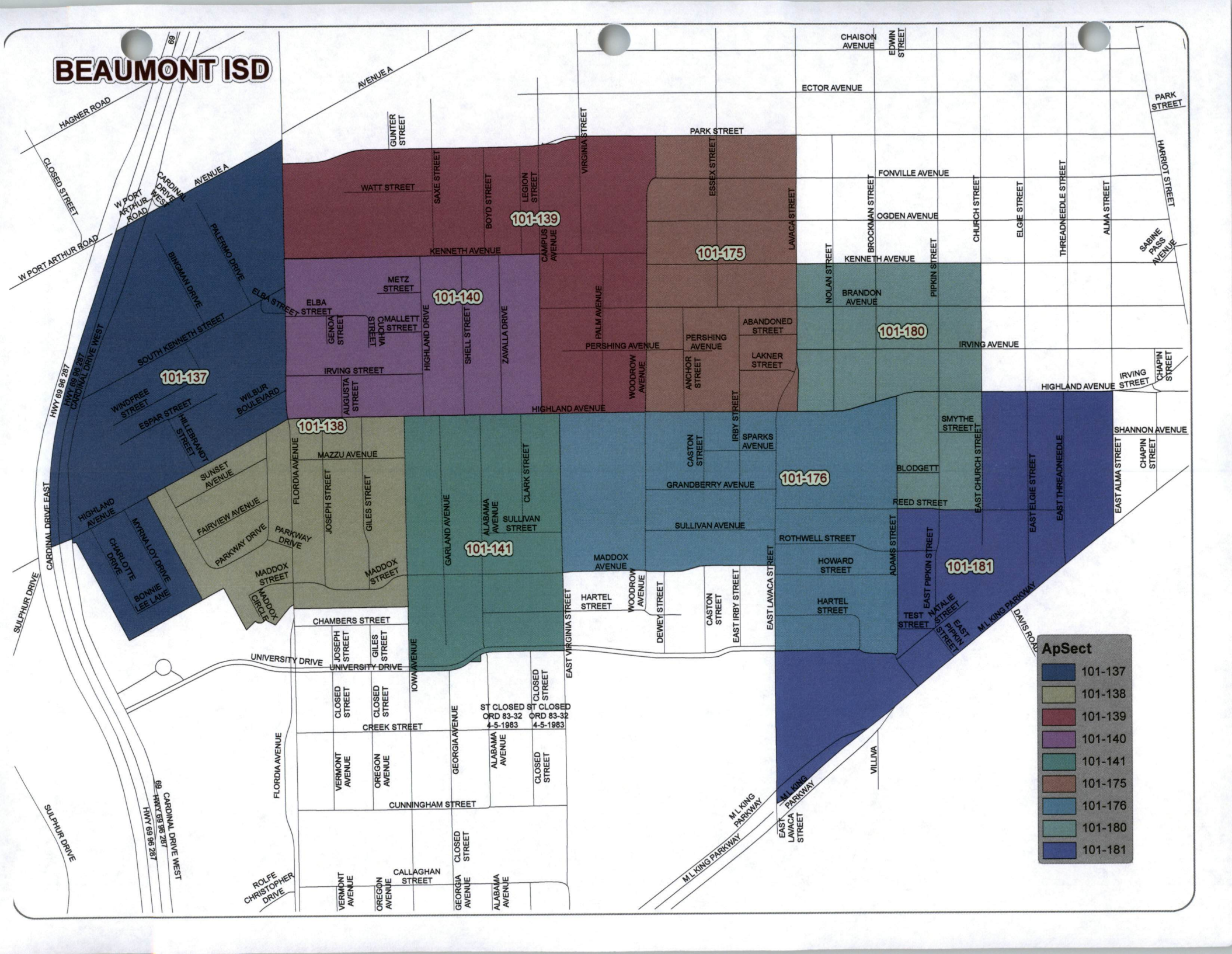
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ESSEX STREET
LAVACA STREET
NOLAN STREET
BRANDON AVENUE
PIPKIN STREET
CHURCH STREET
ELGIE STREET
THREADNEEDLE STREET
ALMA STREET
SABINE PASS AVENUE
IRVING AVENUE
EAST PIPKIN STREET
NATALIE STREET
TEST STREET
M L KING PARKWAY
DAVIS ROAD
VILLIVA
EAST LAVACA STREET

BEAUMONT ISD
MADDOX STREET
MADDOX AVENUE
HOWARD STREET
HARTEL STREET
CHAMBERS STREET
UNIVERSITY DRIVE
101-142
101-143
CREEK STREET
CUNNINGHAM STREET
CALLAGHAN STREET
COCHRAN STREET
HEISIG STREET
HUNTER STREET
CLOSED STREET
ST CLOSED ORD 83-32 4-5-1983
EAST LAVACA STREET
EAST VIRGINIA STREET
M L KING PARKWAY
OLIN ROAD
V.W. & R. DRIVE
FLORDIA AVENUE
VERMONT AVENUE
OREGON AVENUE
GEORGIA AVENUE
ALABAMA AVENUE
COLORADO AVENUE
IOWA AVENUE
GARLAND AVENUE
WOODROW AVENUE
DEWEY STREET
CASTON STREET
EAST IRBY STREET
ADAMS STREET
TEST STREET
NATALIE STREET
EAST PIPKIN STREET
VILLIVA
JOSEPH STREET
GILES STREET
CARDINAL DRIVE WEST
CARDINAL DRIVE EAST
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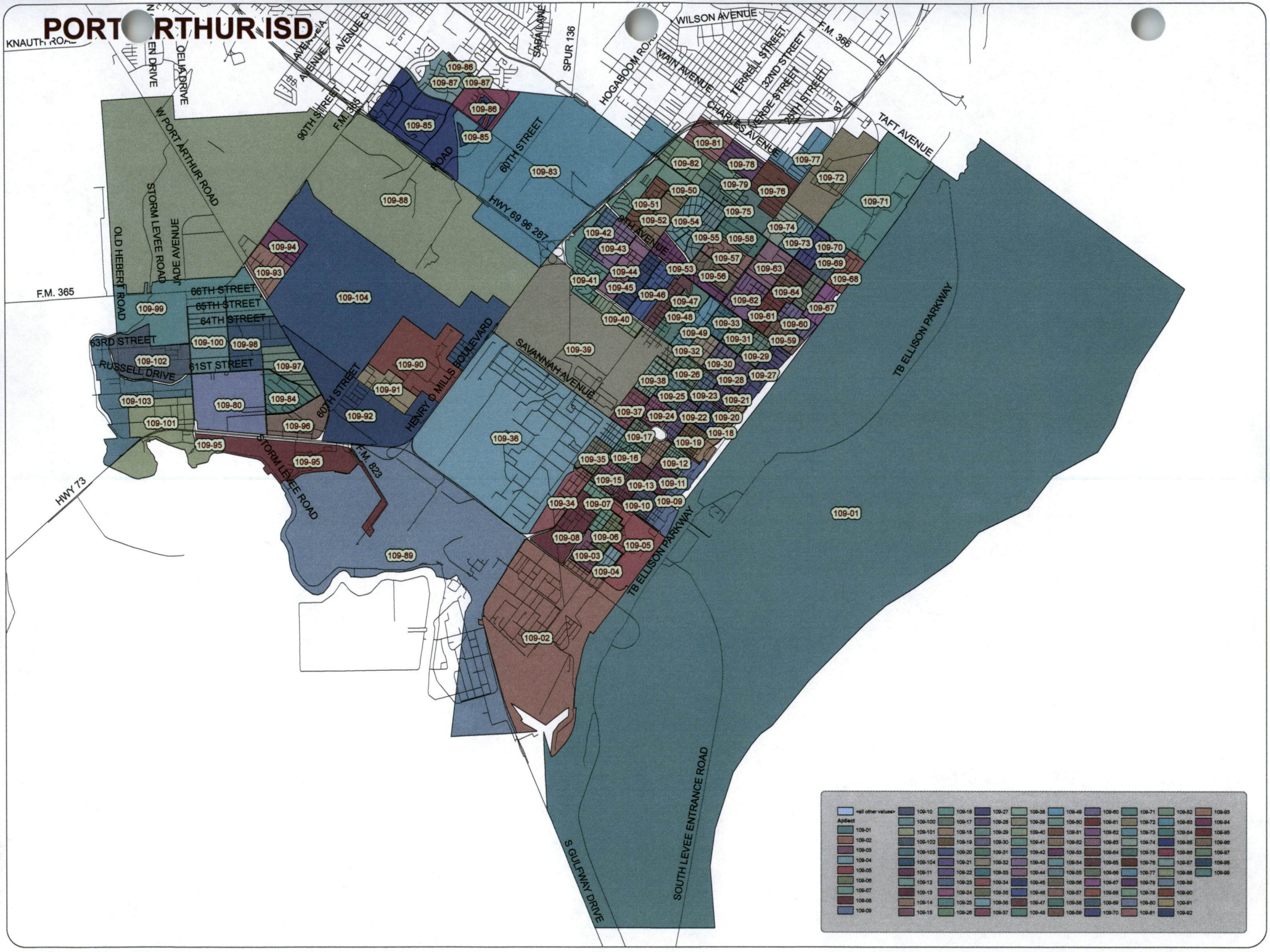
ApSect
101-142
101-143

PORT ARTHUR ISD



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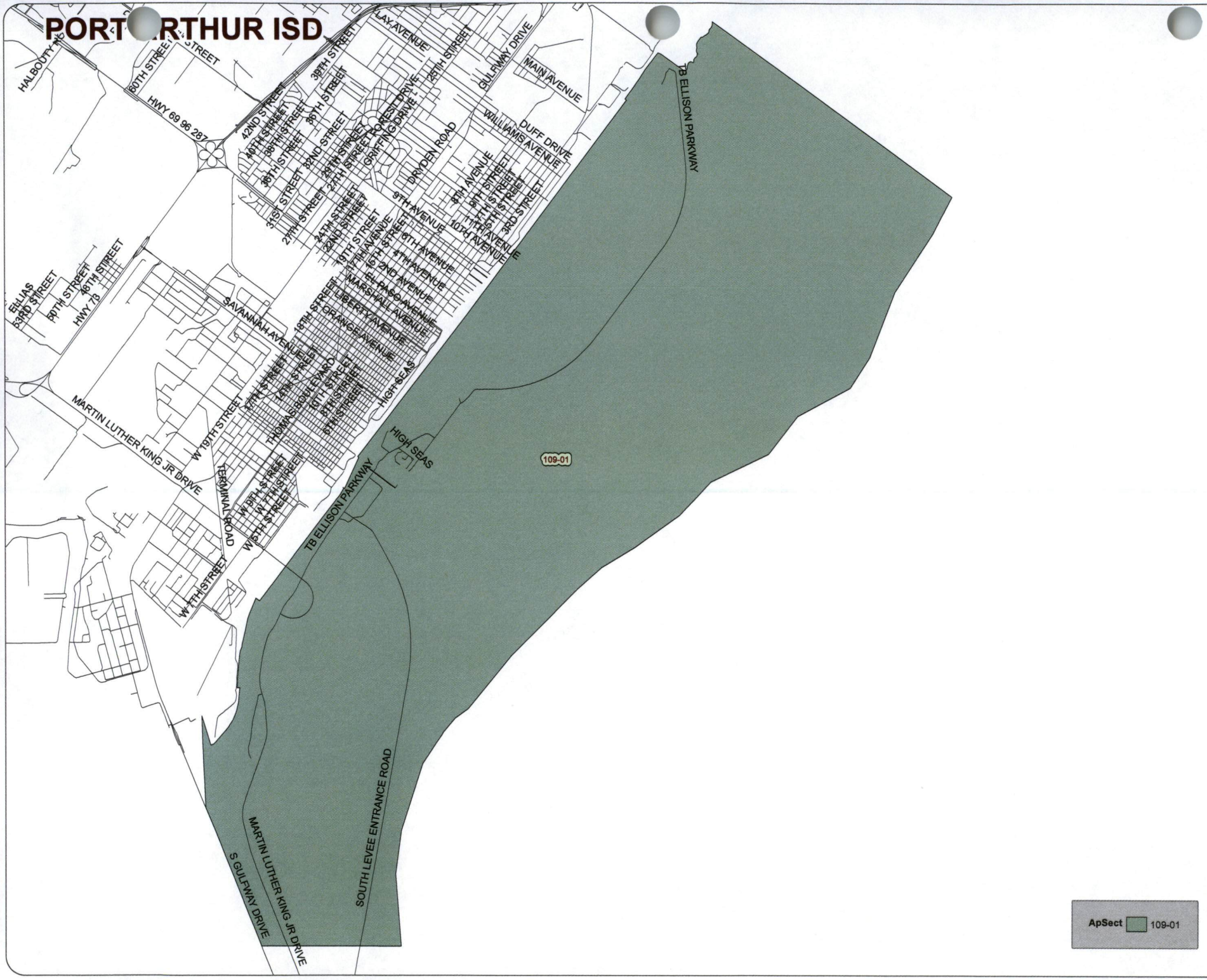

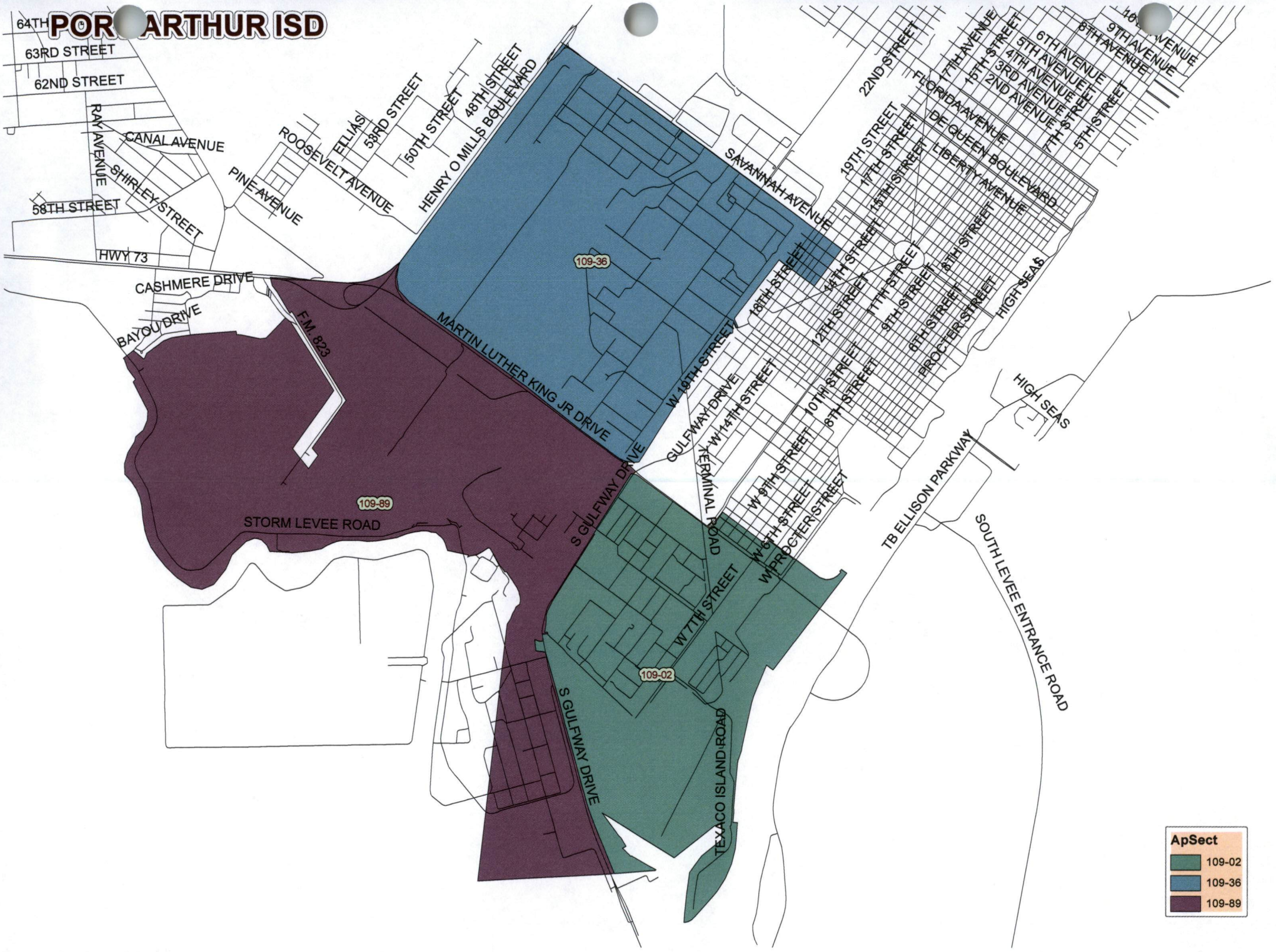
PORT ARTHUR ISD
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RAY AVENUE
CANAL AVENUE
SHIRLEY STREET
HWY 73
CASHMERE DRIVE
BAYOU DRIVE
PINE AVENUE
ROOSEVELT AVENUE
ELLIAS
58RD STREET
50TH STREET
48TH STREET
HENRY O MILLS BOULEVARD
SAVANNAH AVENUE
22ND STREET
19TH STREET
17TH STREET
15TH STREET
17TH AVENUE
15TH STREET
6TH AVENUE
5TH AVENUE
4TH AVENUE
3RD AVENUE
2ND AVENUE
7TH STREET
5TH STREET
9TH AVENUE
8TH AVENUE
FLORIDA AVENUE
DE QUEEN BOULEVARD
LIBERTY AVENUE
8TH STREET
6TH STREET
PROCTER STREET
HIGH SEAS
109-36
MARTIN LUTHER KING JR DRIVE
F.M. 823
W 16TH STREET
18TH STREET
14TH STREET
12TH STREET
11TH STREET
9TH STREET
8TH STREET
6TH STREET
PROCTER STREET
HIGH SEAS
GULFWAY DRIVE
W 14TH STREET
TERMINAL ROAD
10TH STREET
8TH STREET
109-89
STORM LEVEE ROAD
S GULFWAY DRIVE
W 9TH STREET
W 6TH STREET
W PROCTER STREET
TB ELLISON PARKWAY
SOUTH LEVEE ENTRANCE ROAD
W 7TH STREET
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S GULFWAY DRIVE
TEXACO ISLAND ROAD
ApSect
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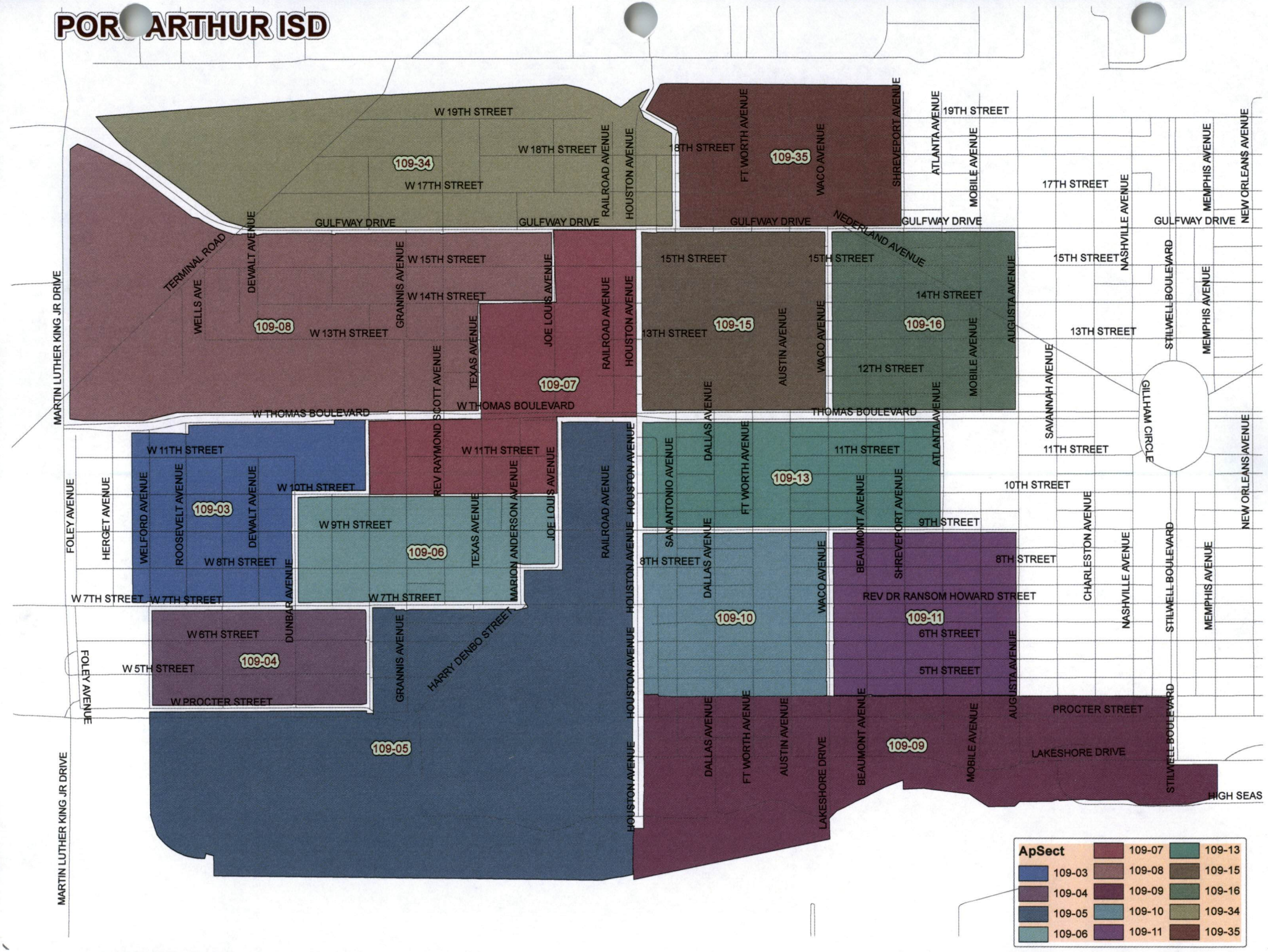
109-36
109-89

PORT ARTHUR ISD



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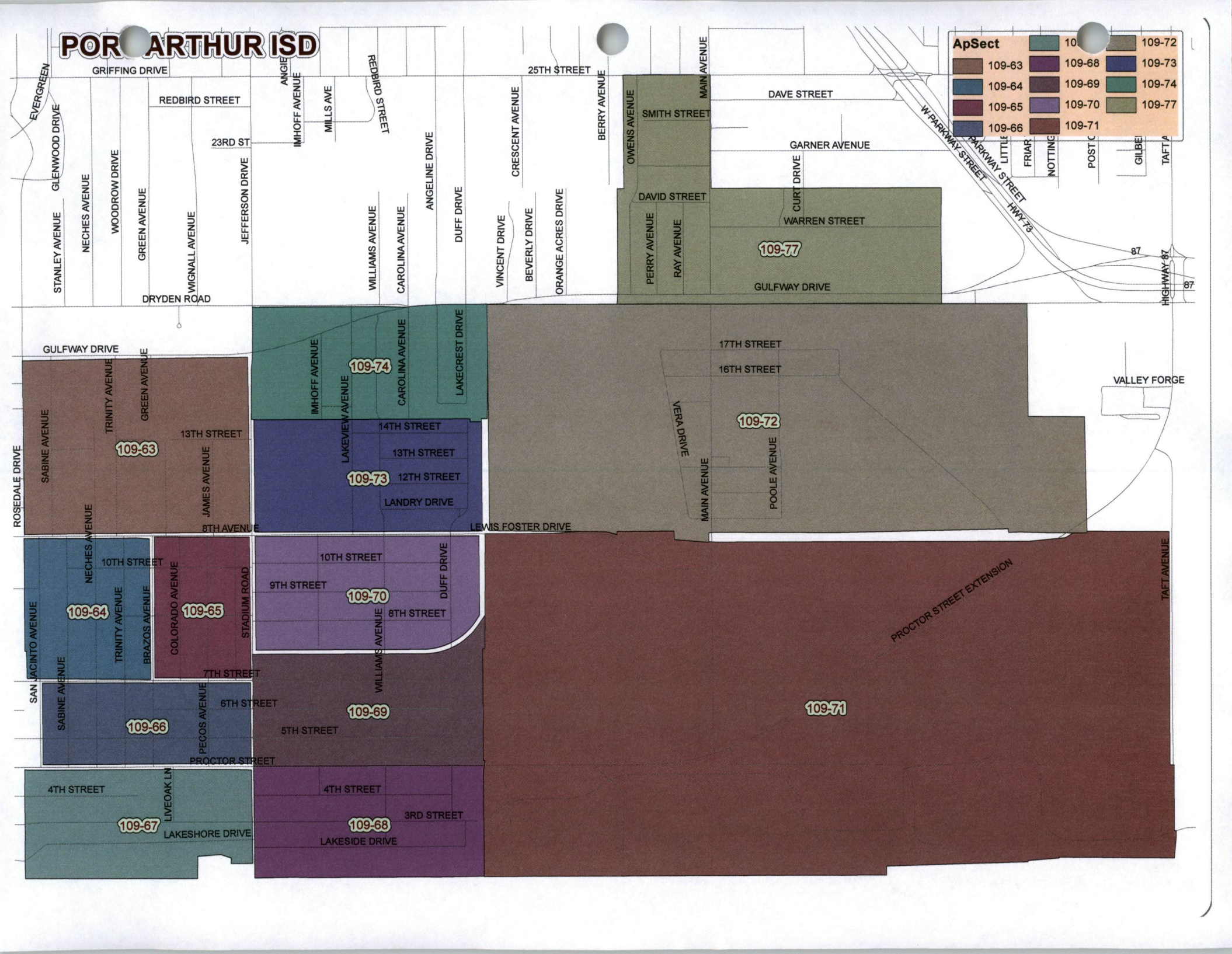
PORT ARTHUR ISD
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109-72
109-73
109-74
109-77
GRIFFING DRIVE
25TH STREET
REDBIRD STREET
23RD ST
DAVE STREET
SMITH STREET
GARNER AVENUE
DAVID STREET
WARREN STREET
GULFWAY DRIVE
DRYDEN ROAD
17TH STREET
16TH STREET
14TH STREET
13TH STREET
12TH STREET
LANDRY DRIVE
10TH STREET
9TH STREET
8TH STREET
7TH STREET
6TH STREET
5TH STREET
4TH STREET
3RD STREET
8TH AVENUE
LEWIS FOSTER DRIVE
PROCTOR STREET
LAKESHORE DRIVE
LAKESIDE DRIVE
PROCTOR STREET EXTENSION
VALLEY FORGE
W PARKWAY STREET
PARKWAY STREET
HWY 73
HIGHWAY 87
EVERGREEN
GLENWOOD DRIVE
STANLEY AVENUE
NECHES AVENUE
WOODROW DRIVE
GREEN AVENUE
WIGNALL AVENUE
JEFFERSON DRIVE
ANGIE
IMHOFF AVENUE
MILLS AVE
REDBIRD STREET
WILLIAMS AVENUE
CAROLINA AVENUE
ANGELINE DRIVE
DUFF DRIVE
VINCENT DRIVE
CRESCENT AVENUE
BEVERLY DRIVE
ORANGE ACRES DRIVE
BERRY AVENUE
OWENS AVENUE
MAIN AVENUE
PERRY AVENUE
RAY AVENUE
CURT DRIVE
LITTLE
FRIAR
NOTTING
POST
GILBE
TAFT
ROSEDALE DRIVE
SABINE AVENUE
TRINITY AVENUE
GREEN AVENUE
JAMES AVENUE
IMHOFF AVENUE
LAKEVIEW AVENUE
CAROLINA AVENUE
LAKECREST DRIVE
VERA DRIVE
MAIN AVENUE
POOLE AVENUE
SAN JACINTO AVENUE
NECHES AVENUE
TRINITY AVENUE
BRAZOS AVENUE
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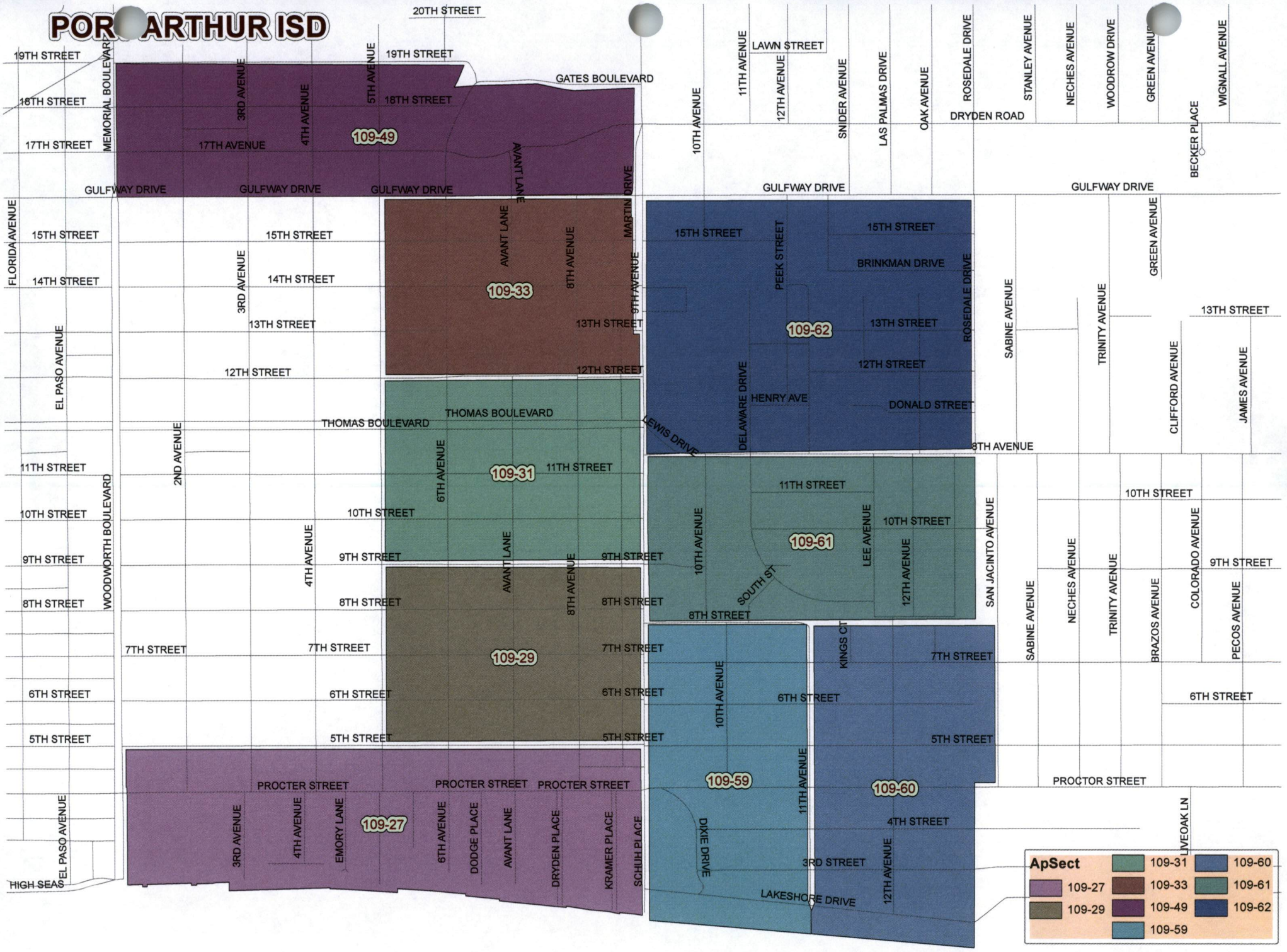
LIVEOAK LN
TAFT AVENUE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7TH STREET
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4TH STREET
3RD STREET
LAWN STREET
DRYDEN ROAD
GULFWAY DRIVE
GATES BOULEVARD
THOMAS BOULEVARD
PROCTER STREET
PROCTOR STREET
LAKESHORE DRIVE
BRINKMAN DRIVE
HENRY AVE
DONALD STREET
SOUTH ST
KINGS CT
LIVEOAK LN
HIGH SEAS
MEMORIAL BOULEVARD
WOODWORTH BOULEVARD
FLORIDA AVENUE
EL PASO AVENUE
2ND AVENUE
3RD AVENUE
4TH AVENUE
5TH AVENUE
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8TH AVENUE
9TH AVENUE
10TH AVENUE
11TH AVENUE
12TH AVENUE
AVANT LANE
MARTIN DRIVE
EMORY LANE
DODGE PLACE
DRYDEN PLACE
KRAMER PLACE
SCHUH PLACE
LEWIS DRIVE
DELAWARE DRIVE
PEEK STREET
ROSEDALE DRIVE
LEE AVENUE
DIXIE DRIVE
SNIDER AVENUE
LAS PALMAS DRIVE
OAK AVENUE
ROSEDALE DRIVE
STANLEY AVENUE
NECHES AVENUE
WOODROW DRIVE
GREEN AVENUE
WIGNALL AVENUE
BECKER PLACE
SABINE AVENUE
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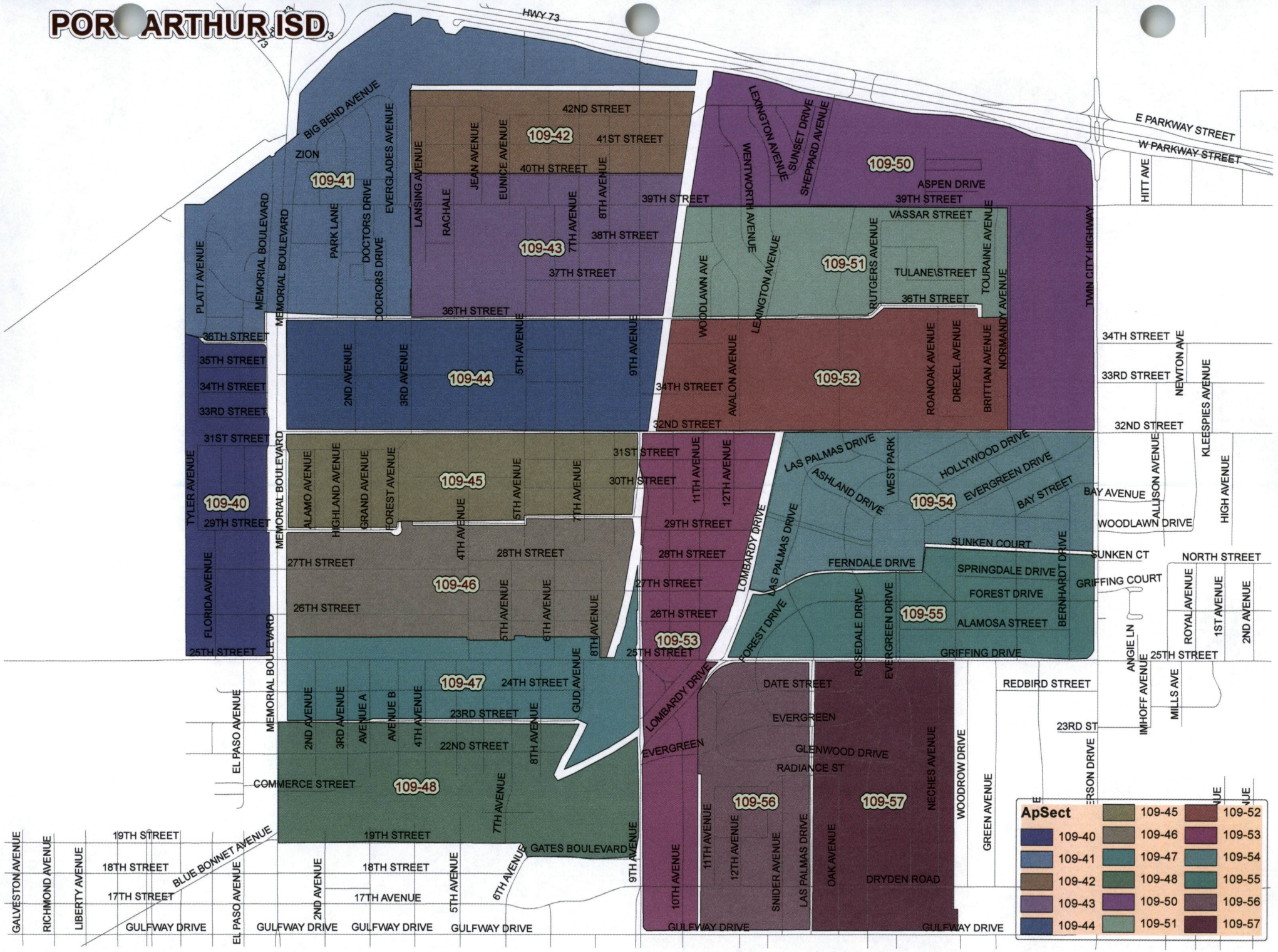
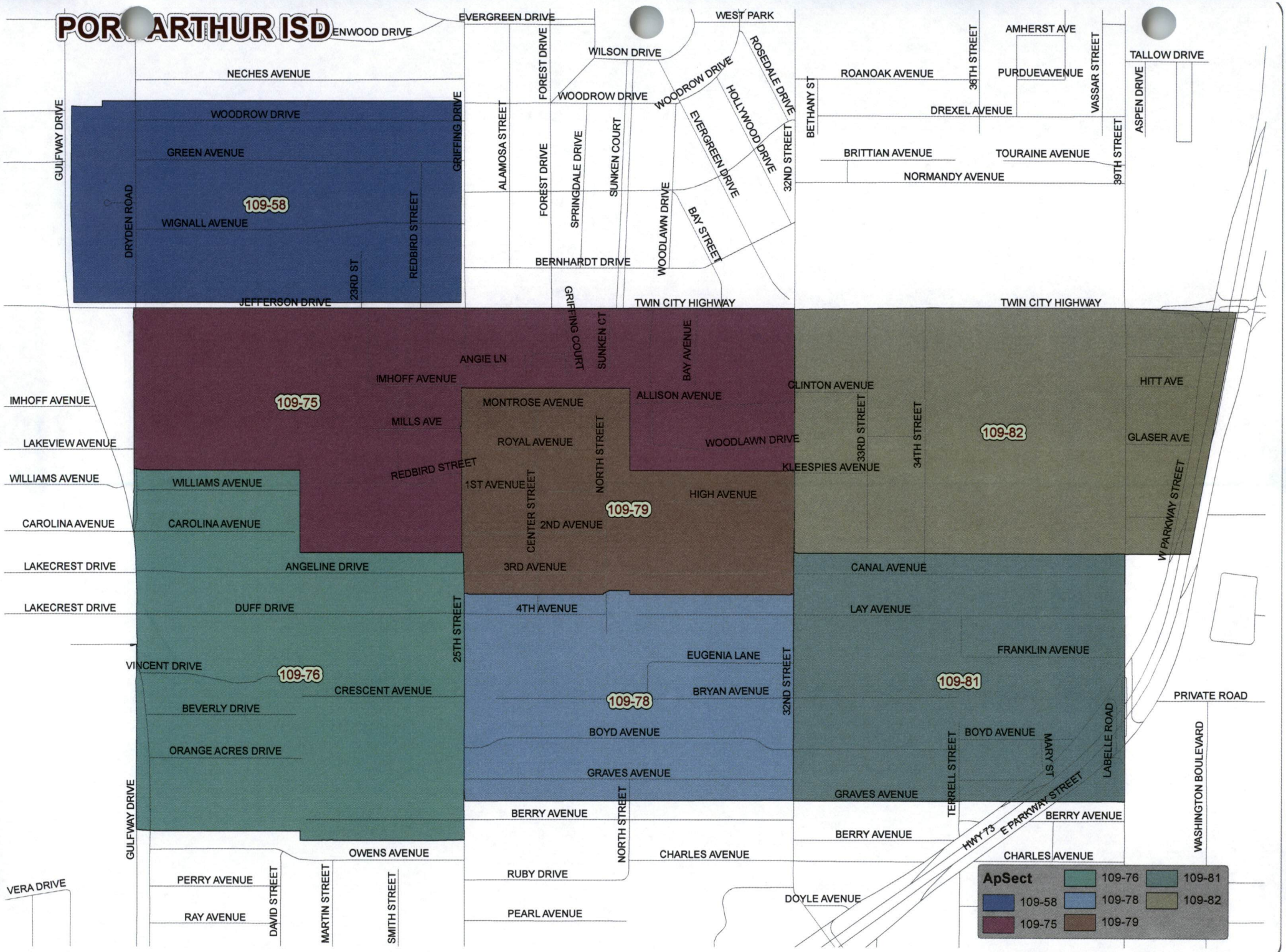
PORT ARTHUR ISD

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EVERGREEN DRIVE
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WILSON DRIVE
NECHES AVENUE
WOODROW DRIVE
ROSEDALE DRIVE
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EVERGREEN DRIVE
AMHERST AVE
TALLOW DRIVE
ROANOAK AVENUE
PURDUE AVENUE
DREXEL AVENUE
BRITTIAN AVENUE
TOURAINE AVENUE
NORMANDY AVENUE
GULFWAY DRIVE
GREEN AVENUE
GRIFFING DRIVE
ALAMOSA STREET
FOREST DRIVE
SPRINGDALE DRIVE
SUNKEN COURT
WOODLAWN DRIVE
BAY STREET
BERNHARDT DRIVE
32ND STREET
36TH STREET
VASSAR STREET
39TH STREET
BETHANY ST
ASPEN DRIVE
109-58
DRYDEN ROAD
WIGNALL AVENUE
REDBIRD STREET
23RD ST
JEFFERSON DRIVE
TWIN CITY HIGHWAY
GRIFFING COURT
SUNKEN CT
BAY AVENUE
ANGIE LN
IMHOFF AVENUE
109-75
MONTROSE AVENUE
ALLISON AVENUE
MILLS AVE
ROYAL AVENUE
NORTH STREET
WOODLAWN DRIVE
CLINTON AVENUE
HITT AVE
33RD STREET
34TH STREET
109-82
GLASER AVE
LAKEVIEW AVENUE
REDBIRD STREET
KLEESPIES AVENUE
W PARKWAY STREET
WILLIAMS AVENUE
1ST AVENUE
CENTER STREET
HIGH AVENUE
109-79
CAROLINA AVENUE
2ND AVENUE
LAKECREST DRIVE
ANGELINE DRIVE
3RD AVENUE
CANAL AVENUE
LAKECREST DRIVE
DUFF DRIVE
4TH AVENUE
LAY AVENUE
25TH STREET
EUGENIA LANE
FRANKLIN AVENUE
VINCENT DRIVE
109-76
109-78
109-81
CRESCENT AVENUE
BRYAN AVENUE
PRIVATE ROAD
BEVERLY DRIVE
BOYD AVENUE
TERRELL STREET
MARY ST
LABELLE ROAD
ORANGE ACRES DRIVE
GRAVES AVENUE
HWY 73
E PARKWAY STREET
BERRY AVENUE
CHARLES AVENUE
WASHINGTON BOULEVARD
OWENS AVENUE
RUBY DRIVE
PERRY AVENUE
DAVID STREET
MARTIN STREET
SMITH STREET
PEARL AVENUE
RAY AVENUE
VERA DRIVE
DOYLE AVENUE
ApSect
109-58
109-75
109-76
109-78
109-79
109-81
109-82

PORT ARTHUR ISD
HWY 69 96 287
MEMORIAL BOULEVARD
HWY 69 96 287
S. HIGHWAY 69
ROAD
ANCHOR DRIVE
REGENCY DRIVE
ANCHOR DRIVE
GOLF HILL DRIVE
GREEN HILL DRIVE
TURTLE CREEK DR
CENTRAL MALL DRIVE
AVENUE N
AVENUE M
109-85
PARK ROAD
SGT LUCIAN ADAMS DRIVE
BIRCHWOOD TRIANGLE
ROSHAN CT
ROYA CT
OAKMONT DRIVE
CENTRAL MALL DRIVE
109-85
OAKMONT DRIVE
AVENUE O
SOUTH 29TH STREET
9TH STREET
9TH STREET
REGIONAL DRIVE
AVENUE N
9TH STREET
9TH STREET
GREENBRIAR LANE
9TH STREET
F.M. 365
27TH STREET
9TH AVENUE
9TH STREET
9TH STREET
ROYAL MEADOWS BOULEVARD
JIMMY JOHNSON BOULEVARD
HONEYWOOD TRAIL
HOLLOW BEND
LEMON TREE
GREENWAY POINTE DRIVE
LAKE ARTHUR DRIVE
FRIAR POINT
BITTERNUT
24TH STREET
ROYAL MEADOWS
109-87
SHADOW BEND LANE
CHEVYCHASE LANE
LAMPLIGHTER LANE
109-86
COBBLESTONE LANE
BLACKBERRY LANE
HEATHERBROOK TRAIL
ALLAN COURT
ROYAL MEADOWS
WILLOWBEND LANE
SHADY COVE LANE
TARA LANE
LYNWOOD LANE
JIMMY JOHNSON BOULEVARD
WILLOWOOD LANE
RICE FARM ROAD
HOWELL DRIVE
MARKWOOD COURT
KELLIWOOD DRIVE
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ROAD
SPRINGMEADOW LANE
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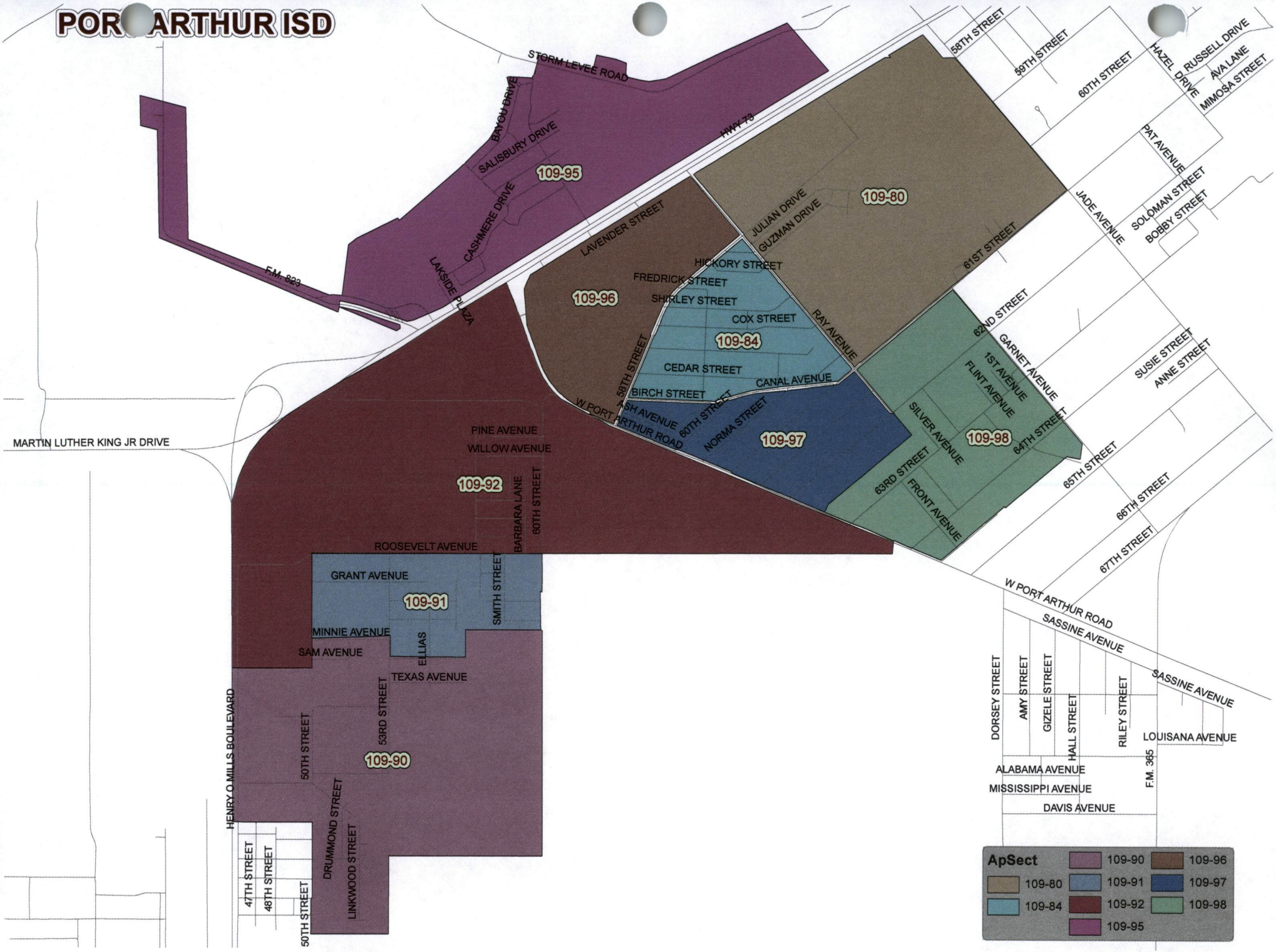
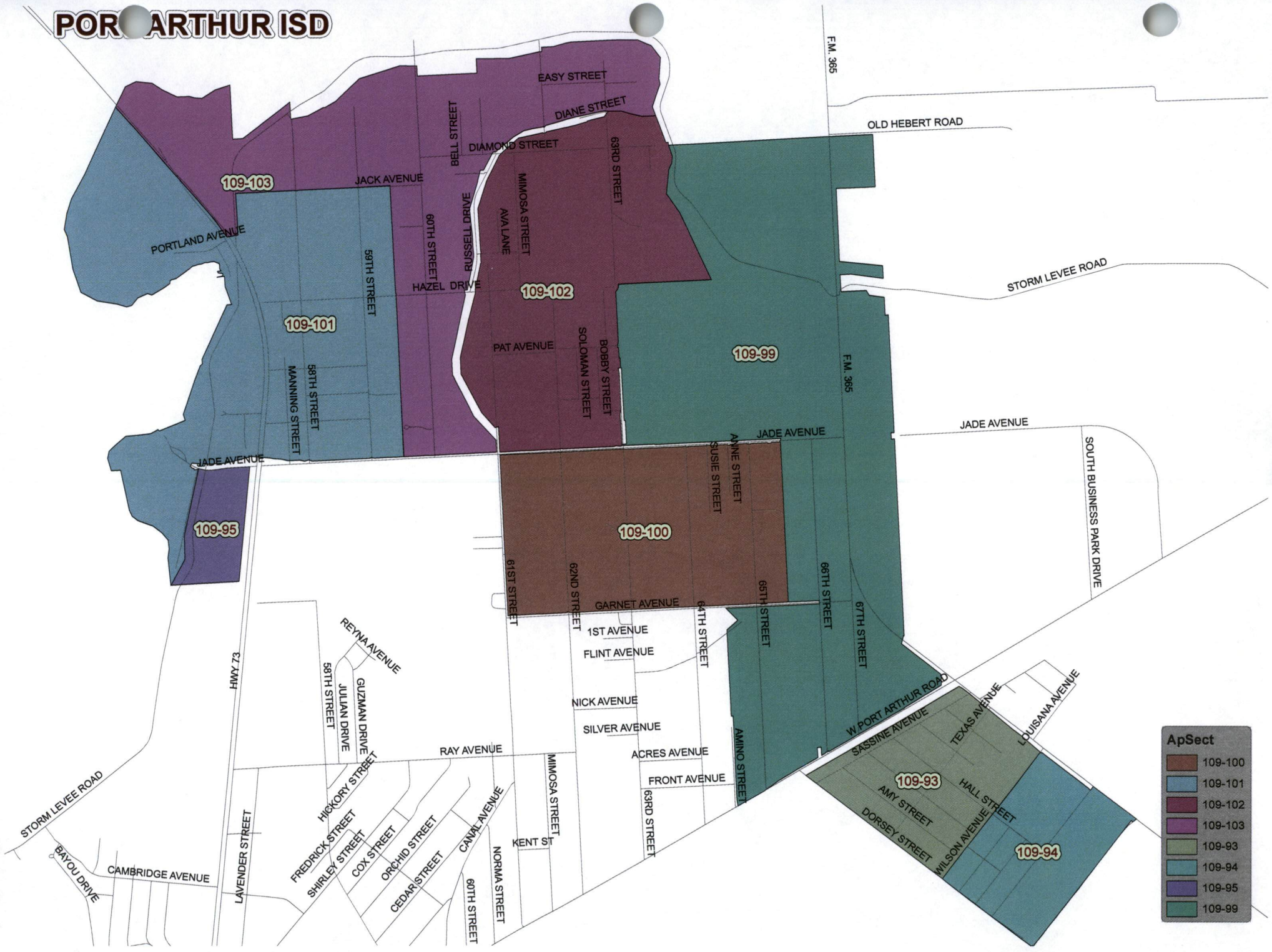
109-85
109-87
109-86

PORT ARTHUR ISD

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BELL STREET
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109-103
PORTLAND AVENUE
59TH STREET
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RUSSELL DRIVE
HAZEL DRIVE
MIMOSA STREET
AVA LANE
63RD STREET
109-102
109-101
PAT AVENUE
SOLOMAN STREET
BOBBY STREET
109-99
STORM LEVEE ROAD
58TH STREET
MANNING STREET
JADE AVENUE
ANNE STREET
SUSIE STREET
SOUTH BUSINESS PARK DRIVE
109-95
109-100
61ST STREET
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GARNET AVENUE
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67TH STREET
1ST AVENUE
FLINT AVENUE
REYNA AVENUE
HWY 73
58TH STREET
GUZMAN DRIVE
JULIAN DRIVE
NICK AVENUE
SILVER AVENUE
ACRES AVENUE
FRONT AVENUE
63RD STREET
AMINO STREET
W PORT ARTHUR ROAD
SASSINE AVENUE
TEXAS AVENUE
LOUISIANA AVENUE
109-93
AMY STREET
DORSEY STREET
HALL STREET
WILSON AVENUE
109-94
RAY AVENUE
HICKORY STREET
FREDRICK STREET
SHIRLEY STREET
COX STREET
ORCHID STREET
CEDAR STREET
CANAL AVENUE
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NORMA STREET
KENT ST
MIMOSA STREET
STORM LEVEE ROAD
BAYOU DRIVE
CAMBRIDGE AVENUE
LAVENDER STREET
ApSect
109-100
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PORT ARTHUR ISD
OLD HEBERT ROAD
STORM LEVEE ROAD
JADE AVENUE
SOUTH BUSINESS PARK DRIVE
109-88
109-104
VITERBO ROAD
CLOVERDALE
SWARNER STREET
N GARDEN DRIVE
TERRY ROAD
S GARDEN DRIVE
PARKWAY DRIVE
PATILLO ROAD
WELLSPRING DRIVE
AFTON LANE
PRIYA BOULEVARD
HOLMES ROAD
BORQUE ROAD
GREEN STREET
CANAL AVENUE
PARKER DRIVE
JERRY WARE DRIVE
AIRLINE DRIVE
VERNOR ROAD
UVALDE STREET
TYLER ROAD
SEATTLE AVENUE
OAK WEST
PECAN
WALKER LANE
SPURLOCK ROAD
N MEMORIAL FREEWAY
34TH STREET
NASHVILLE AVENUE
CANAL AVENUE
SEATTLE AVENUE
36TH STREET
33RD STREET
31ST STREET
27TH STREET
24TH STREET
23RD STREET
22ND STREET
21ST STREET
20TH STREET
18TH STREET
17TH STREET
14TH STREET
AVENUE A
AVENUE D
HARDY AVENUE
FRANKLIN AVENUE
DETROIT AVENUE
NEDERLAND AVENUE
CHICAGO AVENUE
BOSTON AVENUE
MAPLE FALLS LANE
90TH STREET
S. HIGHWAY 69
SOUTH 37TH STREET
AVENUE H
AVENUE L
AVENUE N
AVENUE J
AVENUE G
AVENUE F
AVENUE D
AVENUE B
AVENUE K
AVENUE M
AVENUE E
ALLAN COURT
CENTRAL MALL DRIVE
TURTLE CREEK DR
REGIONAL DRIVE
ANCHOR DRIVE
BLACKBERRY LANE
HALBOUTY ROAD
OAKMONT DRIVE
9TH STREET
FRIAR POINT
JIMMY JOHNSON BOULEVARD
RIDGEWOOD AVENUE
RICE FARM ROAD
SOUTH 15TH STREET
SOUTH 14TH STREET
SOUTH 13TH STREET
TWIN CITY HIGHWAY
SOUTH 9TH STREET
SOUTH 5TH STREET
PINE LANE
9TH STREET
10TH STREET
11TH STREET
12TH STREET
GRAND BOULEVARD
15TH STREET
NALL STREET
SIERRA DRIVE
SOUTH AVENUE
MERRIMAN STREET
MEADOWGREEN DRIVE
WEST KITCHEN DRIVE
HAMPTON LANE
OLD HIGHWAY 347
BRAZOS AVENUE
ROAD LAKE ARTHUR DRIVE
HWY 69 96 287
HWY 69 96 287 HWY 69 96 287
PARK ROAD
57TH STREET
9TH STREET
60TH STREET
HWY 73
SAVANNAH AVENUE
HENRY O MILLS BOULEVARD
48TH STREET
LINKWOOD STREET
50TH STREET
53RD STREET
ELLIAS
MINNIE AVENUE
GRANT AVENUE
ROOSEVELT AVENUE
BARBARA LANE
PINE AVENUE
F.M. 823
CASHMERE DRIVE
BAYOU DRIVE
LAVENDER STREET
HWY 73
STORM LEVEE ROAD
STORM LEVEE RD
DIAMOND STREET
JACK AVENUE
58TH STREET
59TH STREET
HAZEL DRIVE
60TH STREET
PAT AVENUE
BOBBY STREET
RD STREET
TOPAZ AVENUE
JADE AVENUE
F.M. 365
SUSIE STREET
61ST STREET
62ND STREET
63RD STREET
64TH STREET
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67TH STREET
58TH STREET
NICK AVENUE
RAY AVENUE
ACRES AVENUE
W PORT ARTHUR ROAD
SASSINE AVENUE
HALL STREET
GIZELE STREET
AMY STREET
DORSEY STREET
DAVIS AVENUE
SHIRLEY STREET
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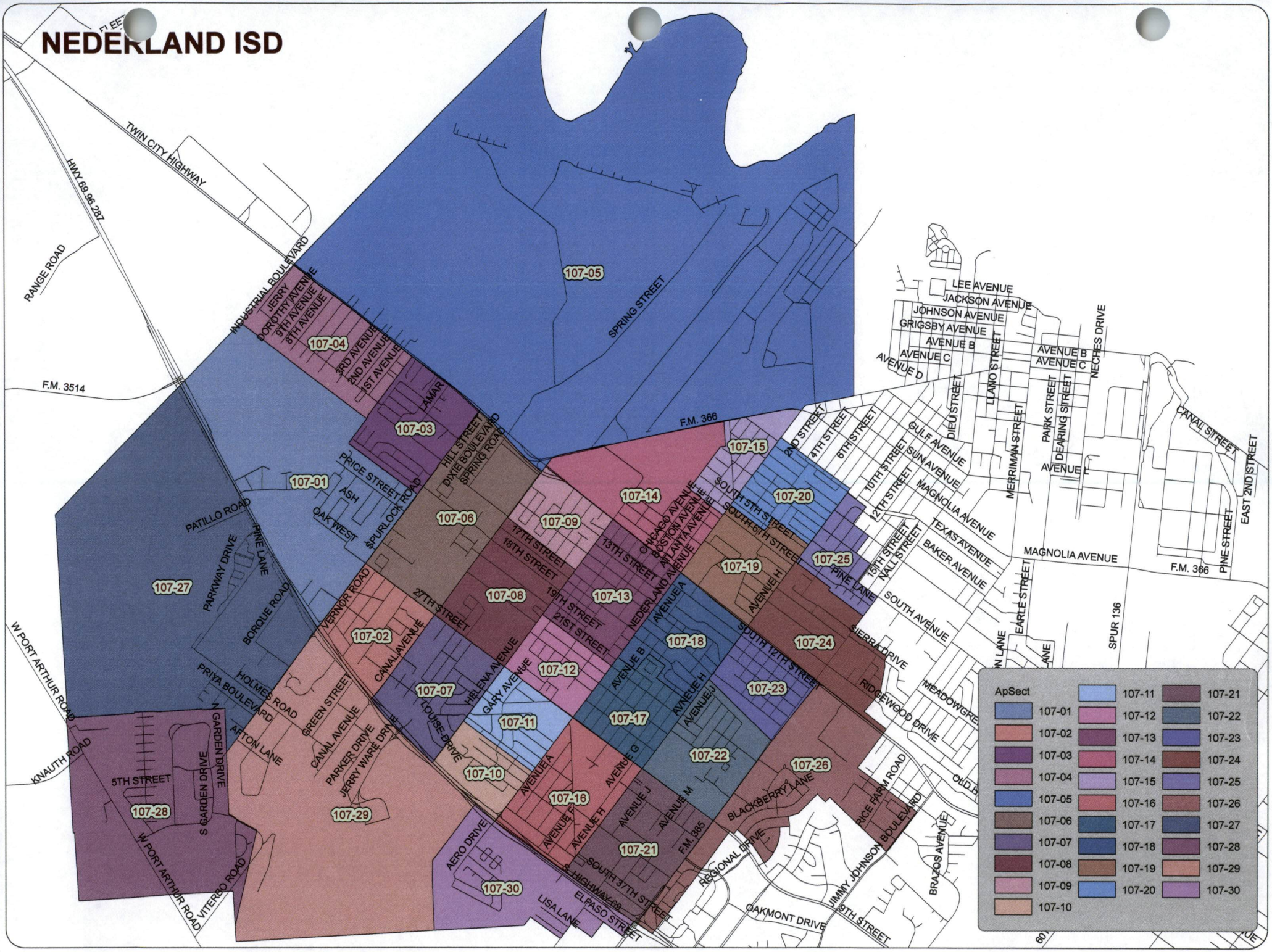
NEDERLAND ISD



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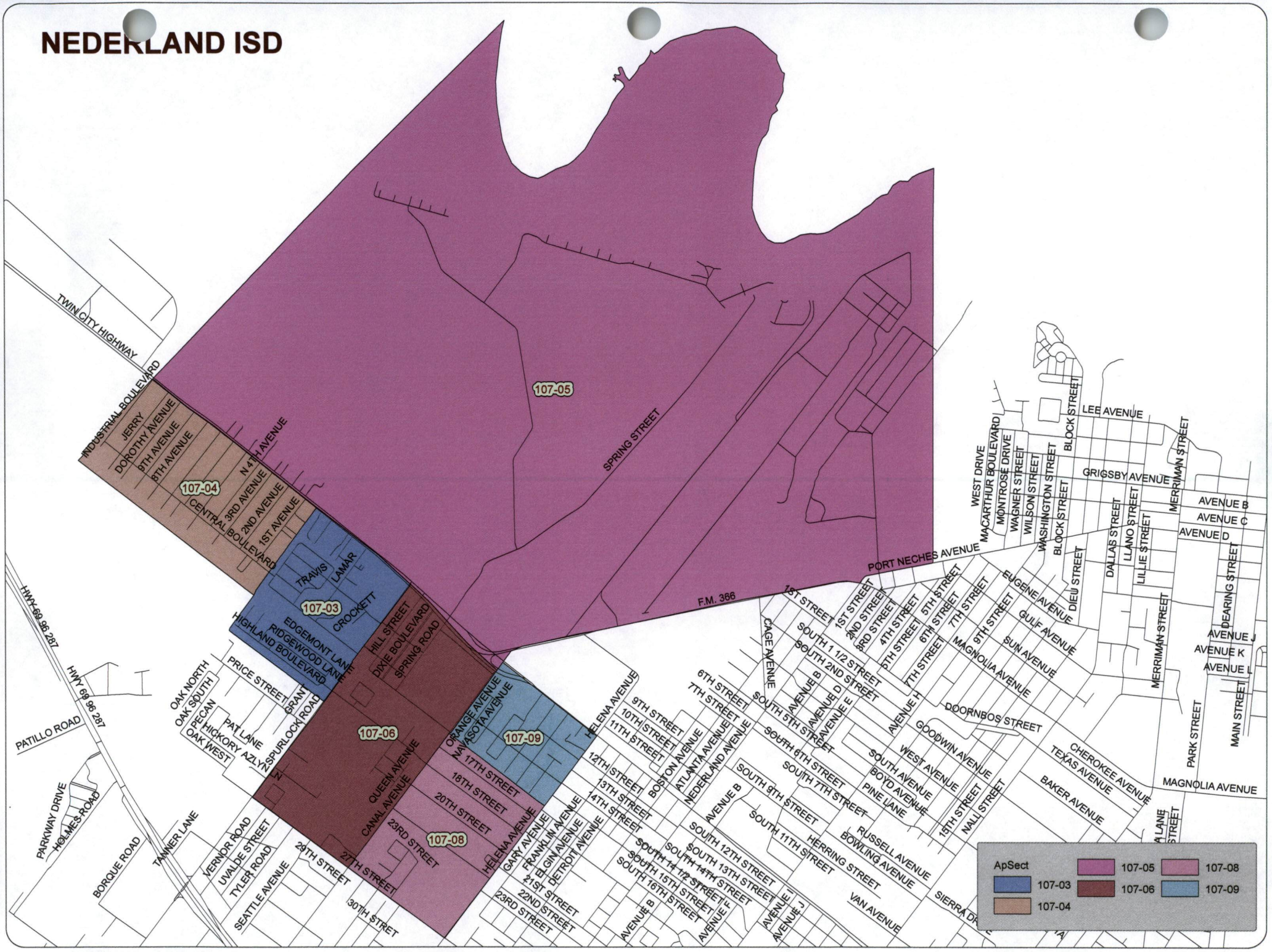

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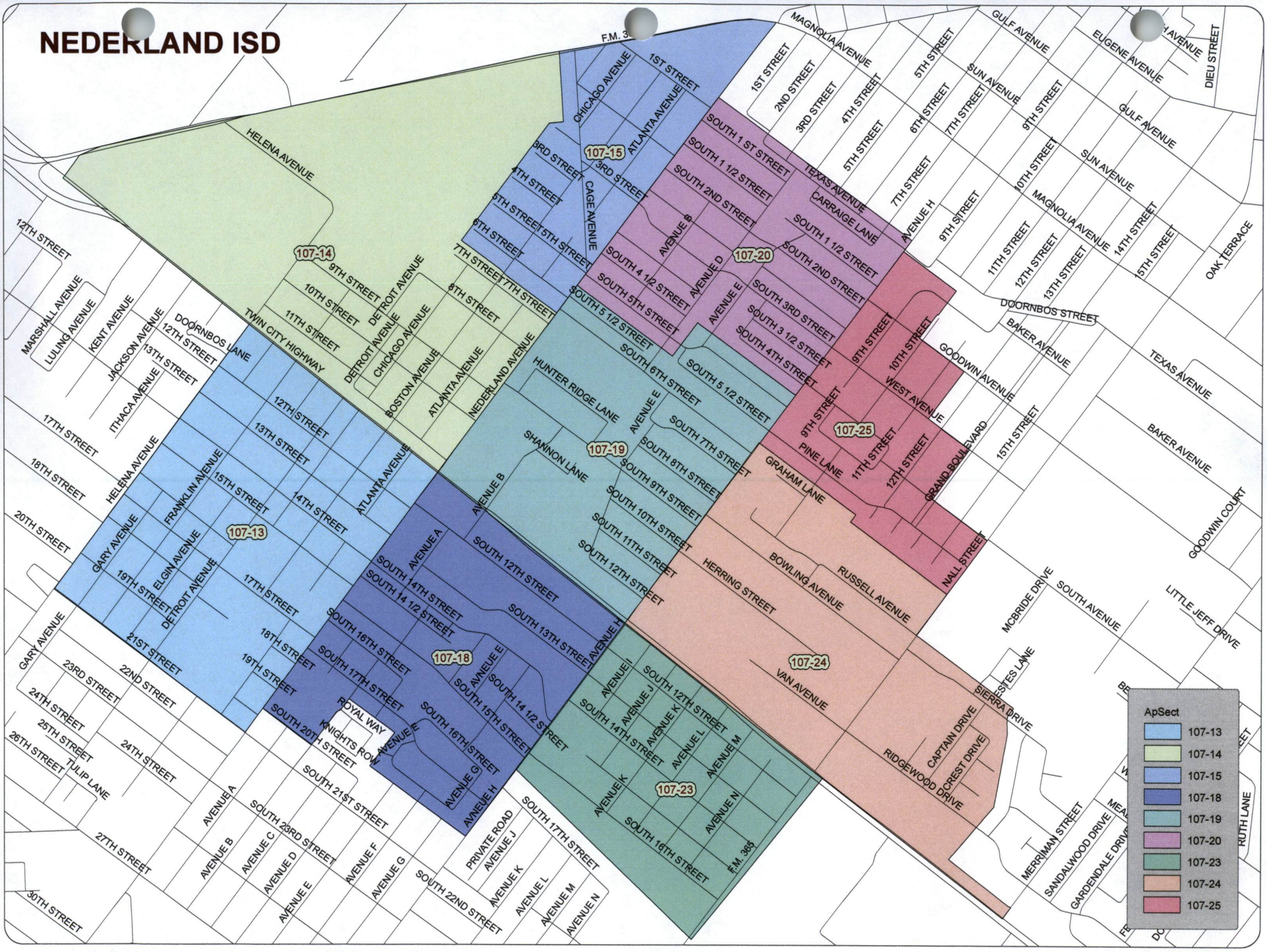
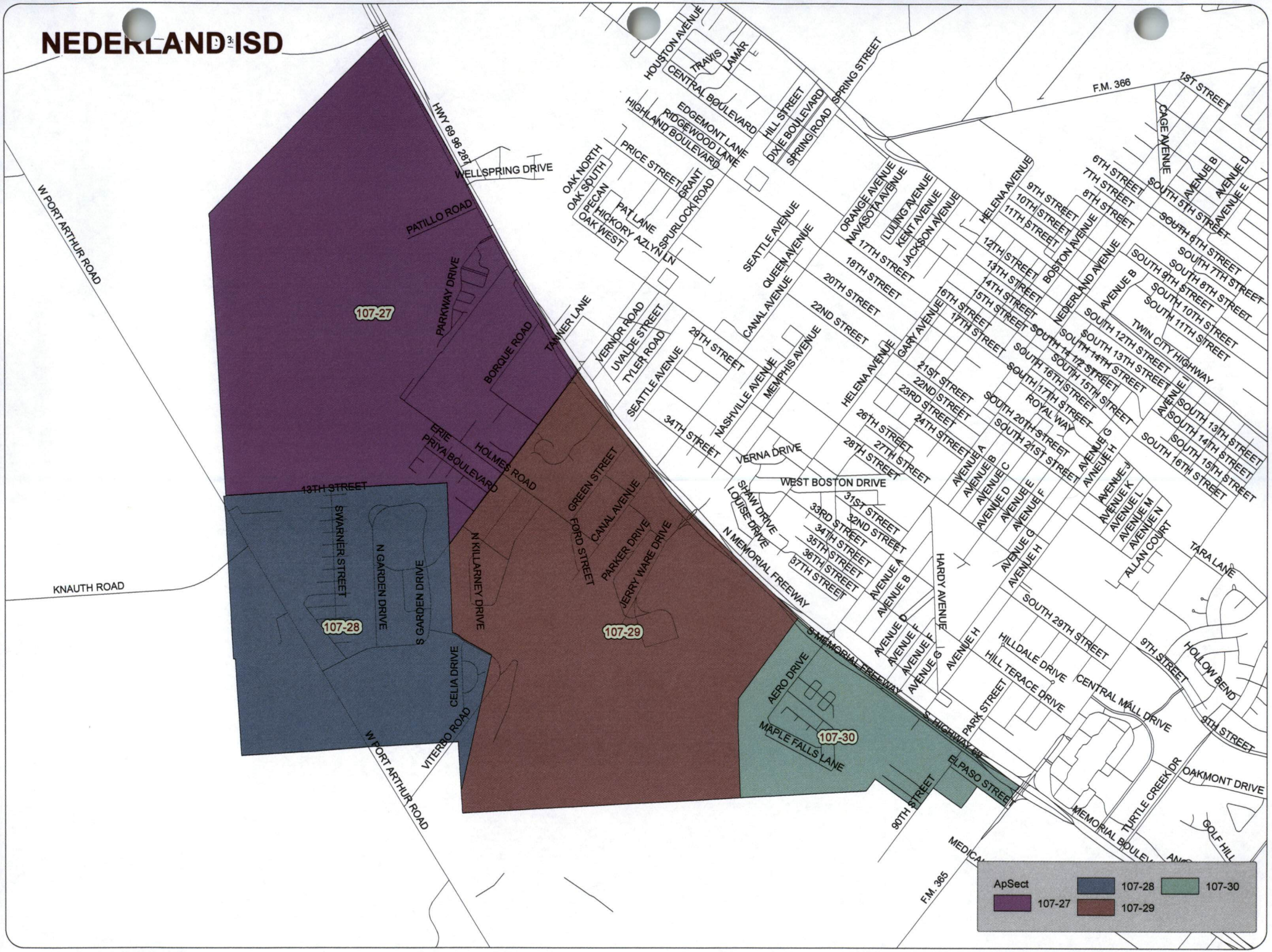
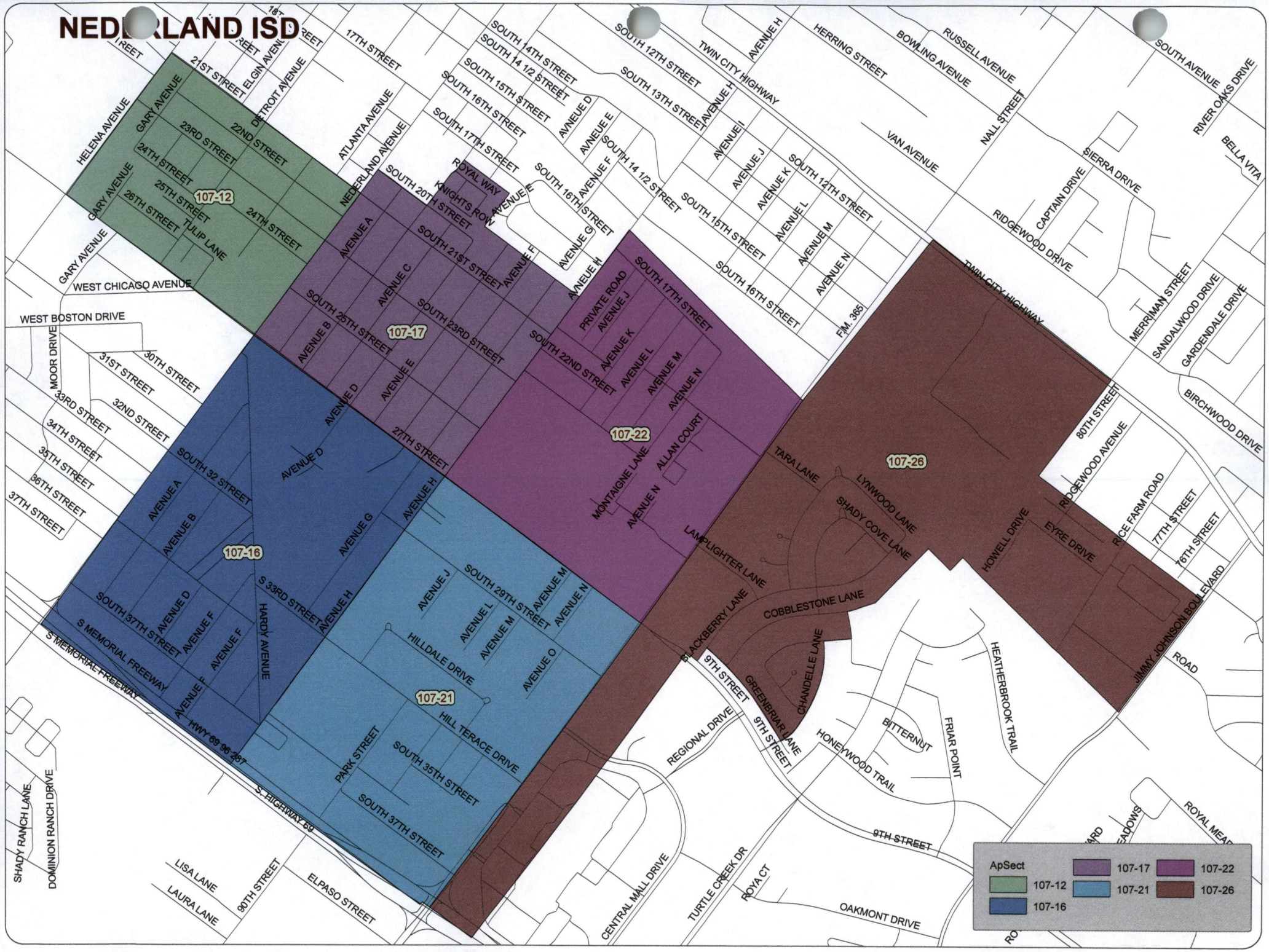


NEDERLAND ISD

NEDERLAND ISD




NEDERLAND ISD
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107-17
107-22
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107-26
ApSect
107-12
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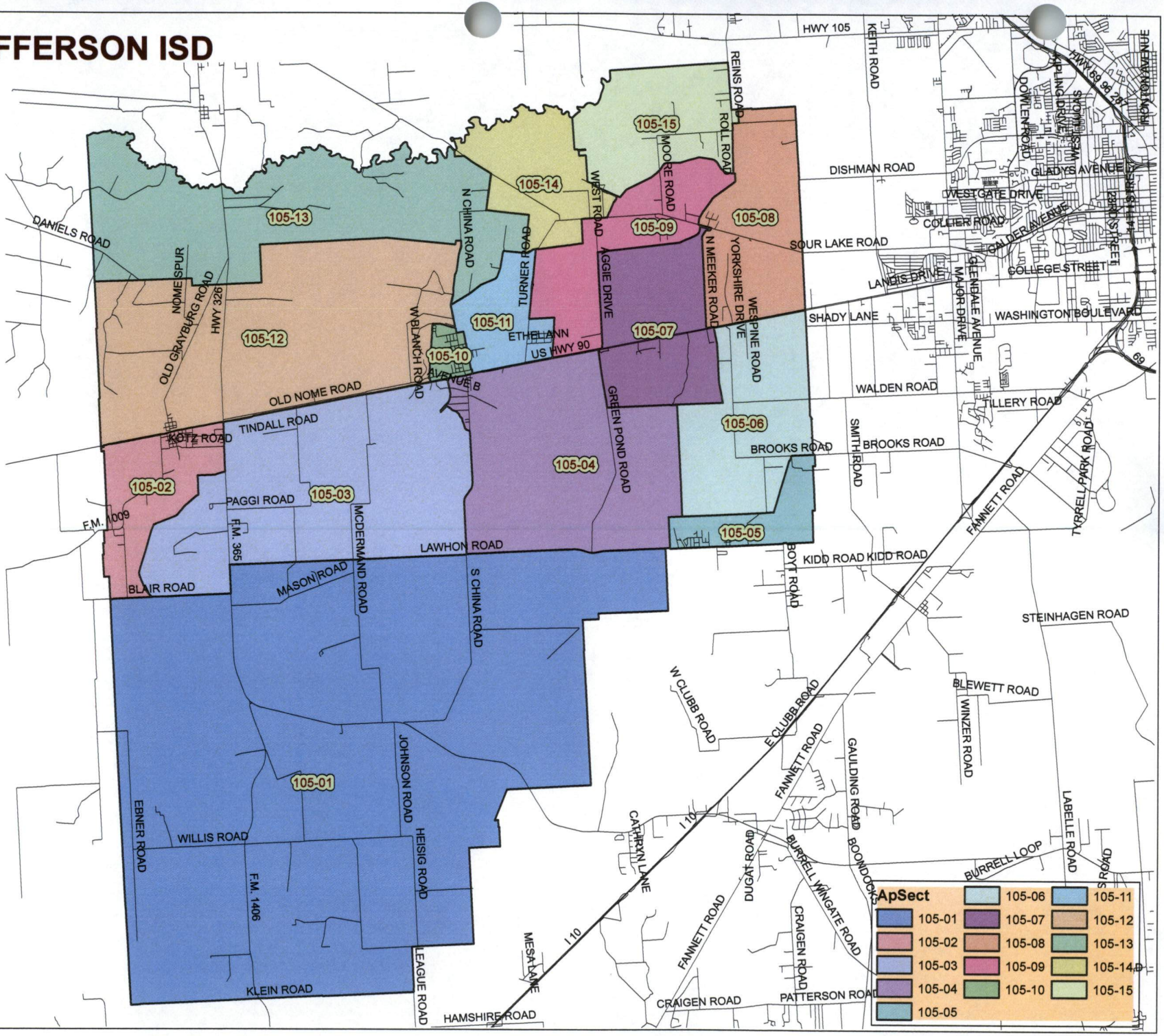
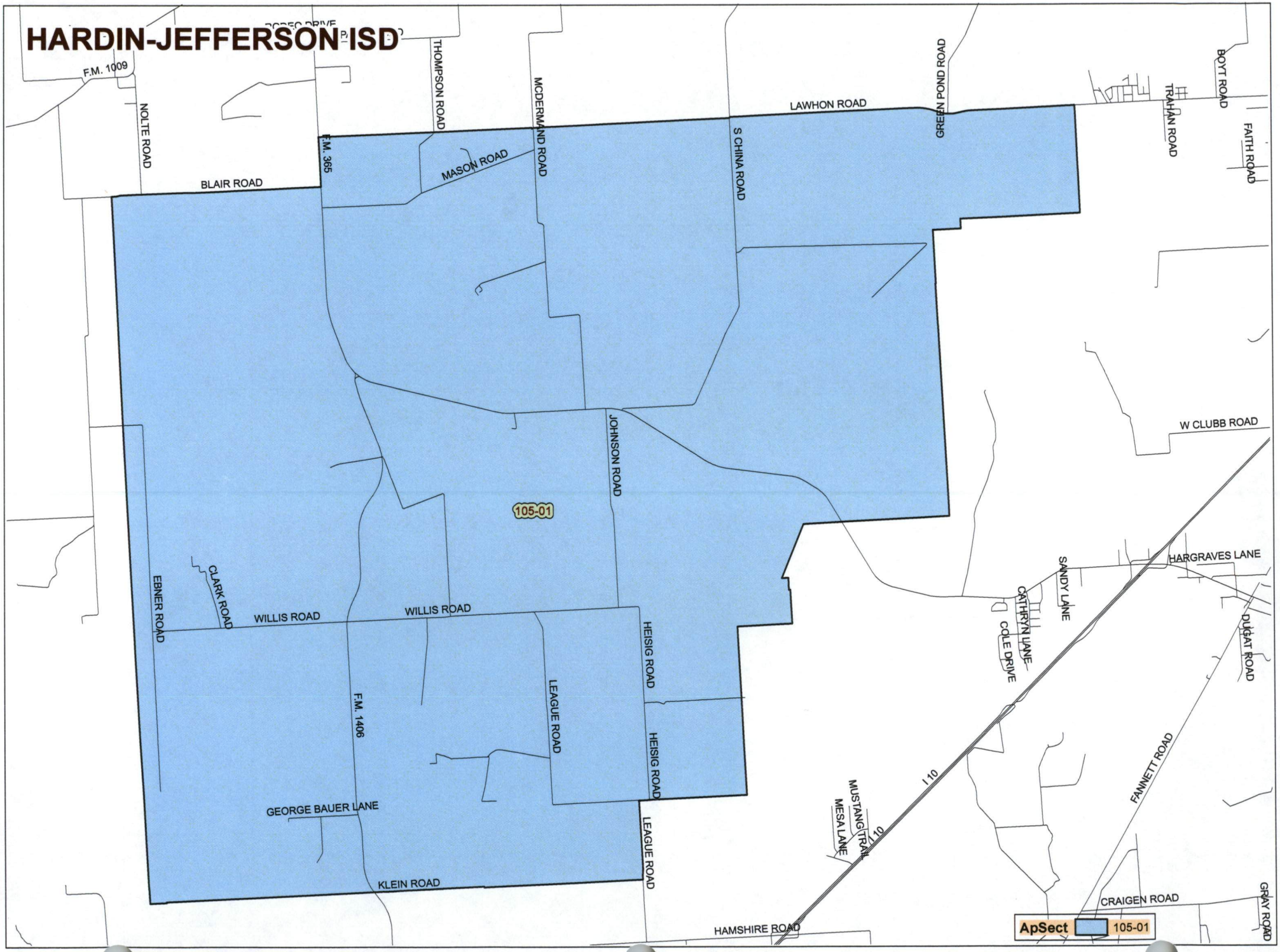
107-16
107-21
107-26
HELENA AVENUE
GARY AVENUE
21ST STREET
ELGIN AVENUE
DETROIT AVENUE
17TH STREET
ATLANTA AVENUE
NEDERLAND AVENUE
SOUTH 14TH STREET
SOUTH 14 1/2 STREET
SOUTH 15TH STREET
SOUTH 16TH STREET
SOUTH 17TH STREET
SOUTH 12TH STREET
SOUTH 13TH STREET
TWIN CITY HIGHWAY
AVENUE H
HERRING STREET
BOWLING AVENUE
RUSSELL AVENUE
NALL STREET
SOUTH AVENUE
RIVER OAKS DRIVE
BELLA VITA
SIERRA DRIVE
CAPTAIN DRIVE
RIDGEWOOD DRIVE
VAN AVENUE
AVENUE I
AVENUE J
AVENUE K
AVENUE L
AVENUE M
AVENUE N
AVENUE F
AVENUE E
AVENUE D
AVENUE G
23RD STREET
22ND STREET
24TH STREET
25TH STREET
26TH STREET
TULIP LANE
WEST CHICAGO AVENUE
WEST BOSTON DRIVE
MOOR DRIVE
30TH STREET
31ST STREET
32ND STREET
33RD STREET
34TH STREET
35TH STREET
36TH STREET
37TH STREET
AVENUE A
AVENUE B
AVENUE C
SOUTH 20TH STREET
SOUTH 21ST STREET
SOUTH 23RD STREET
SOUTH 25TH STREET
ROYAL WAY
KNIGHTS ROW
PRIVATE ROAD
SOUTH 22ND STREET
27TH STREET
MONTAIGNE LANE
ALLAN COURT
SOUTH 32 STREET
S 33RD STREET
HARDY AVENUE
SOUTH 37TH STREET
S MEMORIAL FREEWAY
HWY 69 96 287
S HIGHWAY 69
SOUTH 29TH STREET
HILLDALE DRIVE
HILL TERACE DRIVE
PARK STREET
SOUTH 35TH STREET
SOUTH 37TH STREET
TARA LANE
LYNWOOD LANE
SHADY COVE LANE
LAMPLIGHTER LANE
COBBLESTONE LANE
BLACKBERRY LANE
GREENBRIAR LANE
CHANDELLE LANE
9TH STREET
REGIONAL DRIVE
HONEYWOOD TRAIL
BITTERNUT
FRIAR POINT
HEATHERBROOK TRAIL
TWIN CITY HIGHWAY
80TH STREET
RIDGEWOOD AVENUE
RICE FARM ROAD
77TH STREET
76TH STREET
HOWELL DRIVE
EYRE DRIVE
JIMMY JOHNSON BOULEVARD
ROAD
MERRIMAN STREET
SANDALWOOD DRIVE
GARDENDALE DRIVE
BIRCHWOOD DRIVE
FM. 365
SHADY RANCH LANE
DOMINION RANCH DRIVE
LISA LANE
LAURA LANE
90TH STREET
ELPASO STREET
CENTRAL MALL DRIVE
TURTLE CREEK DR
ROYA CT
OAKMONT DRIVE
ROYAL MEADOWS

HARDIN-JEFFERSON ISD

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MCDERMAND ROAD
LAWHON ROAD
GREEN POND ROAD
TRAHAN ROAD
BOYT ROAD
FAITH ROAD
F.M. 365
BLAIR ROAD
MASON ROAD
S CHINA ROAD
JOHNSON ROAD
W CLUBB ROAD
105-01
EBNER ROAD
CLARK ROAD
WILLIS ROAD
WILLIS ROAD
HEISIG ROAD
F.M. 1406
LEAGUE ROAD
HEISIG ROAD
GEORGE BAUER LANE
LEAGUE ROAD
KLEIN ROAD
SANDY LANE
HARGRAVES LANE
CATHRYN LANE
COLE DRIVE
DUGAT ROAD
I 10
MUSTANG TRAIL
MESA LANE
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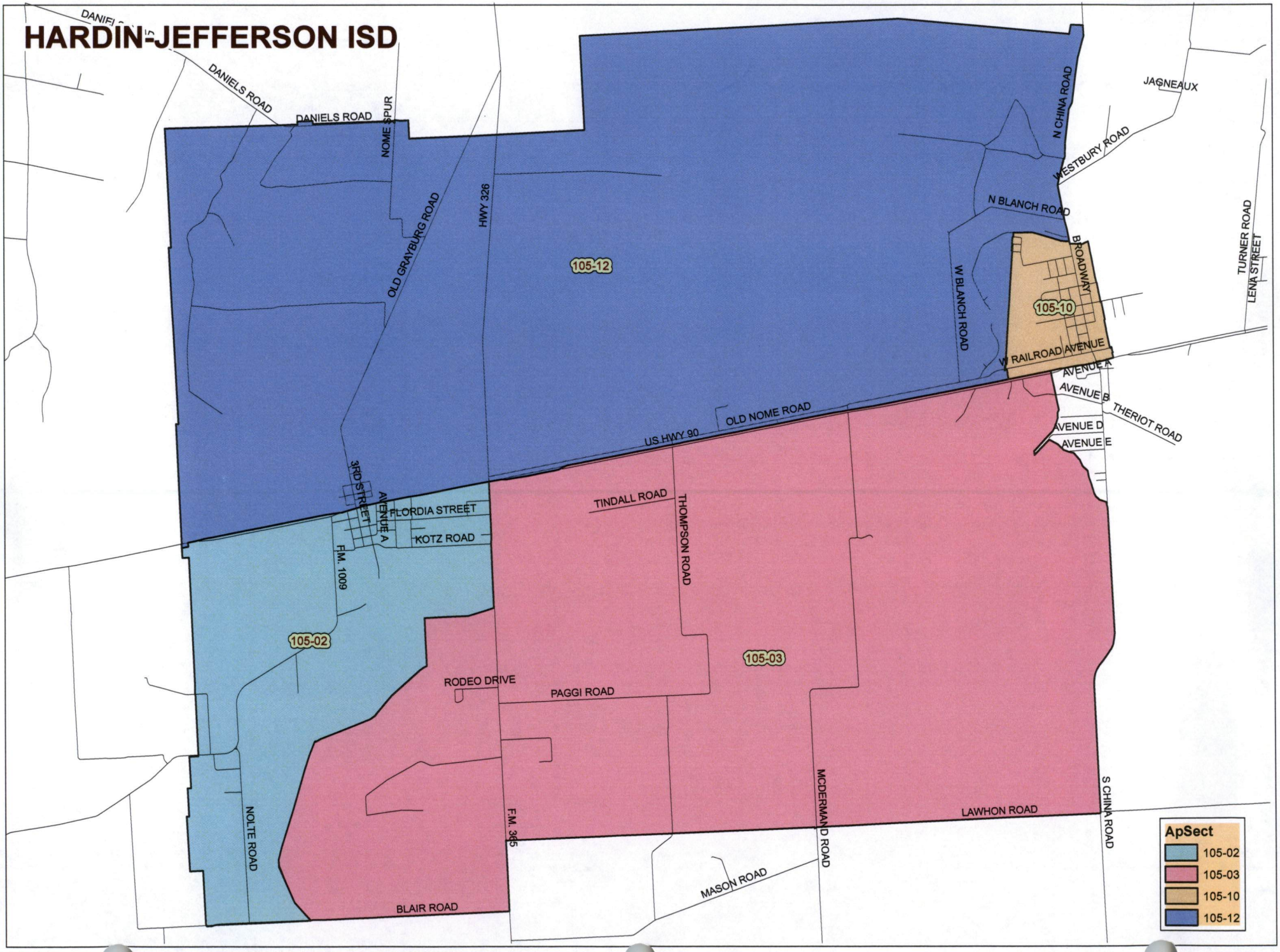
FANNETT ROAD
CRAIGEN ROAD
GRAY ROAD
HAMSHIRE ROAD
ApSect
105-01

HARDIN-JEFFERSON ISD



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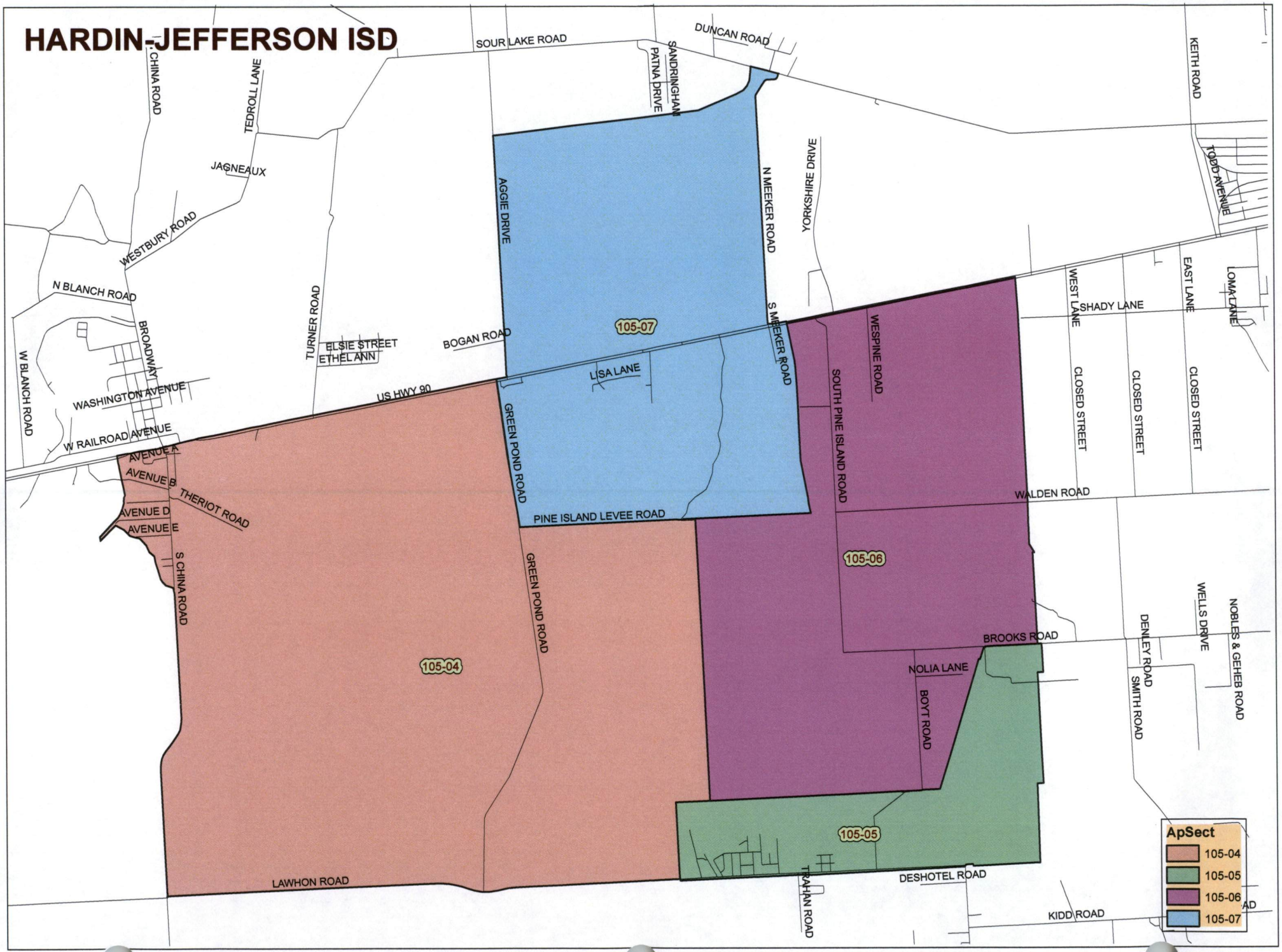

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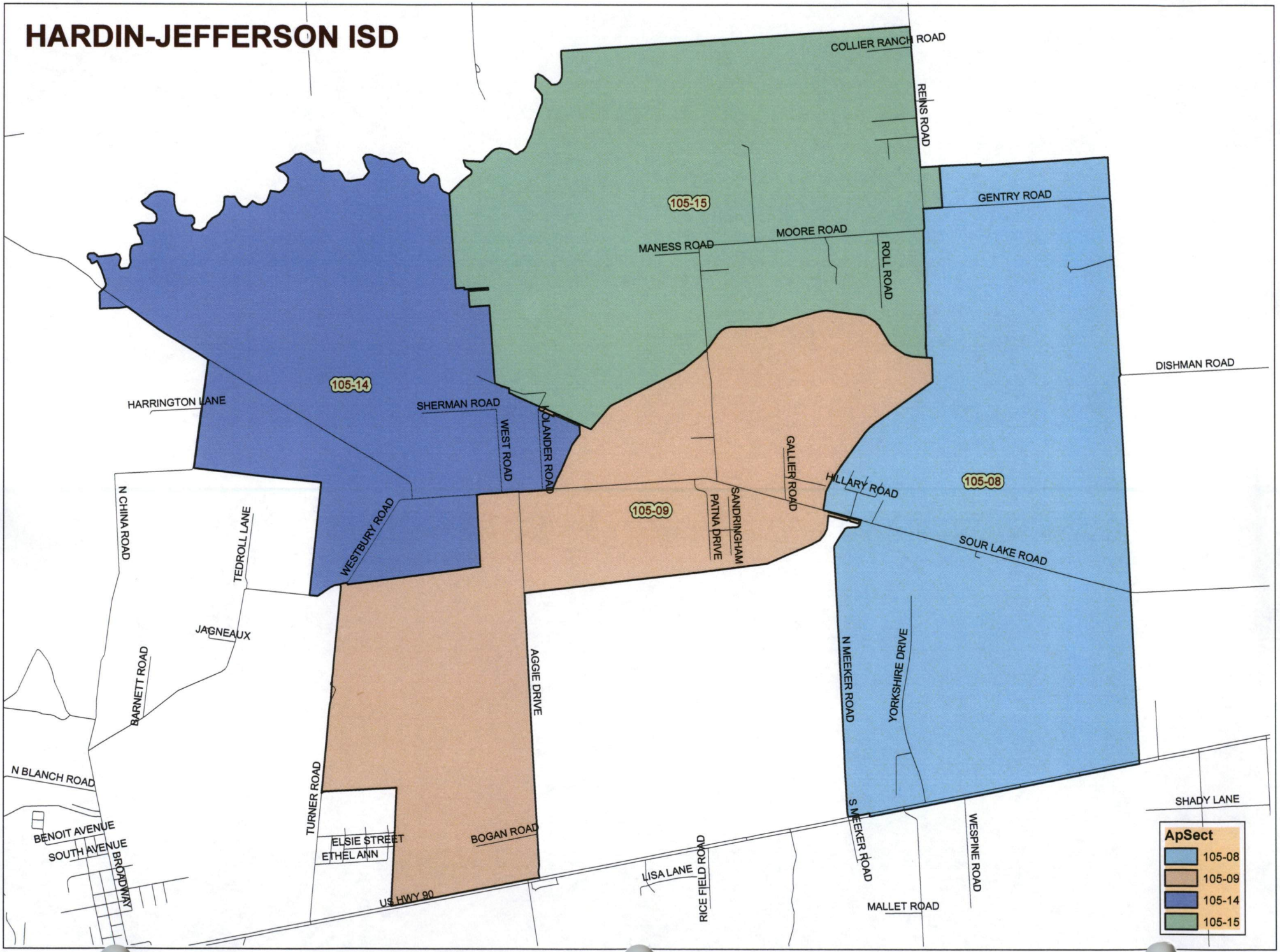

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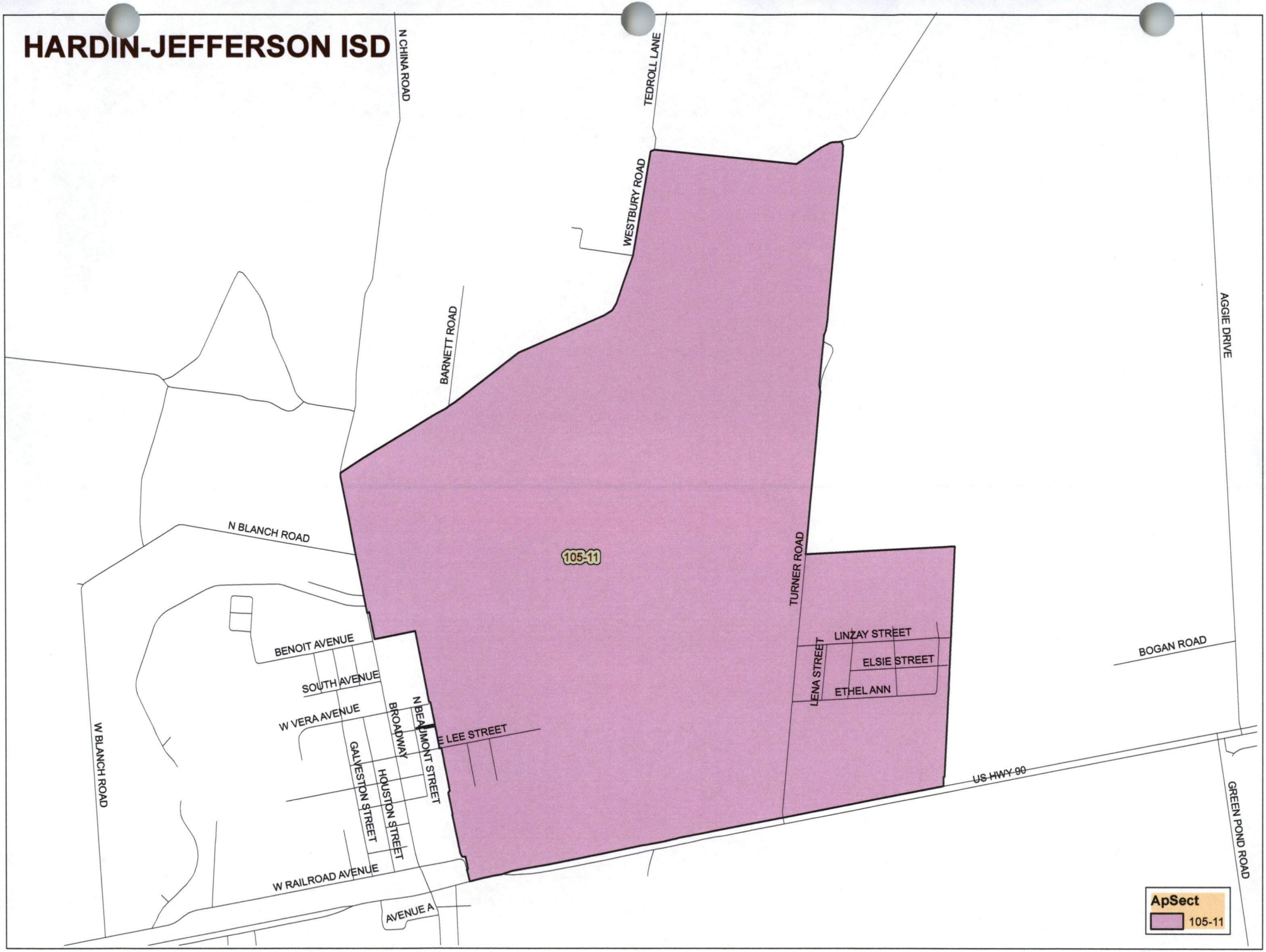

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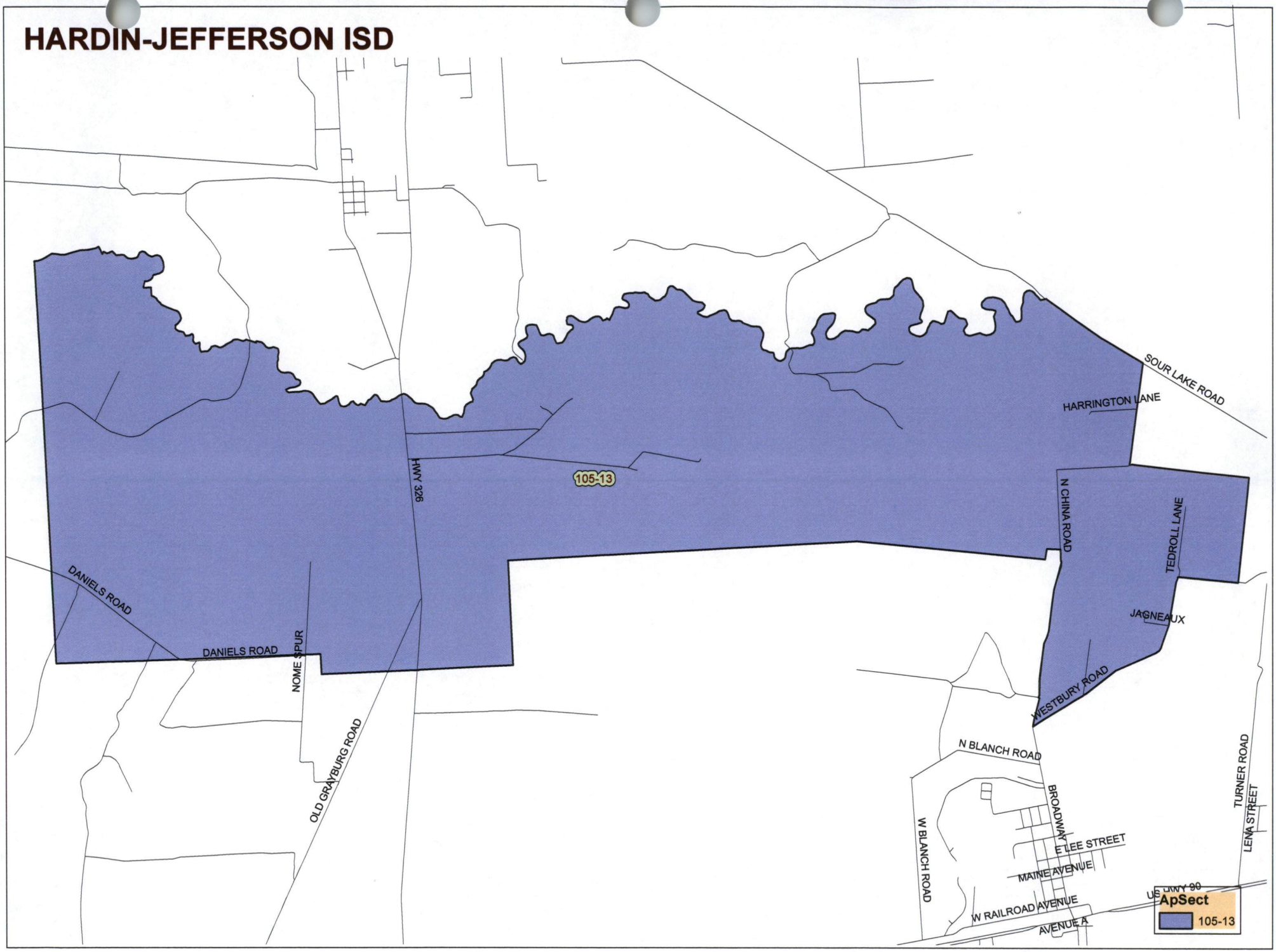

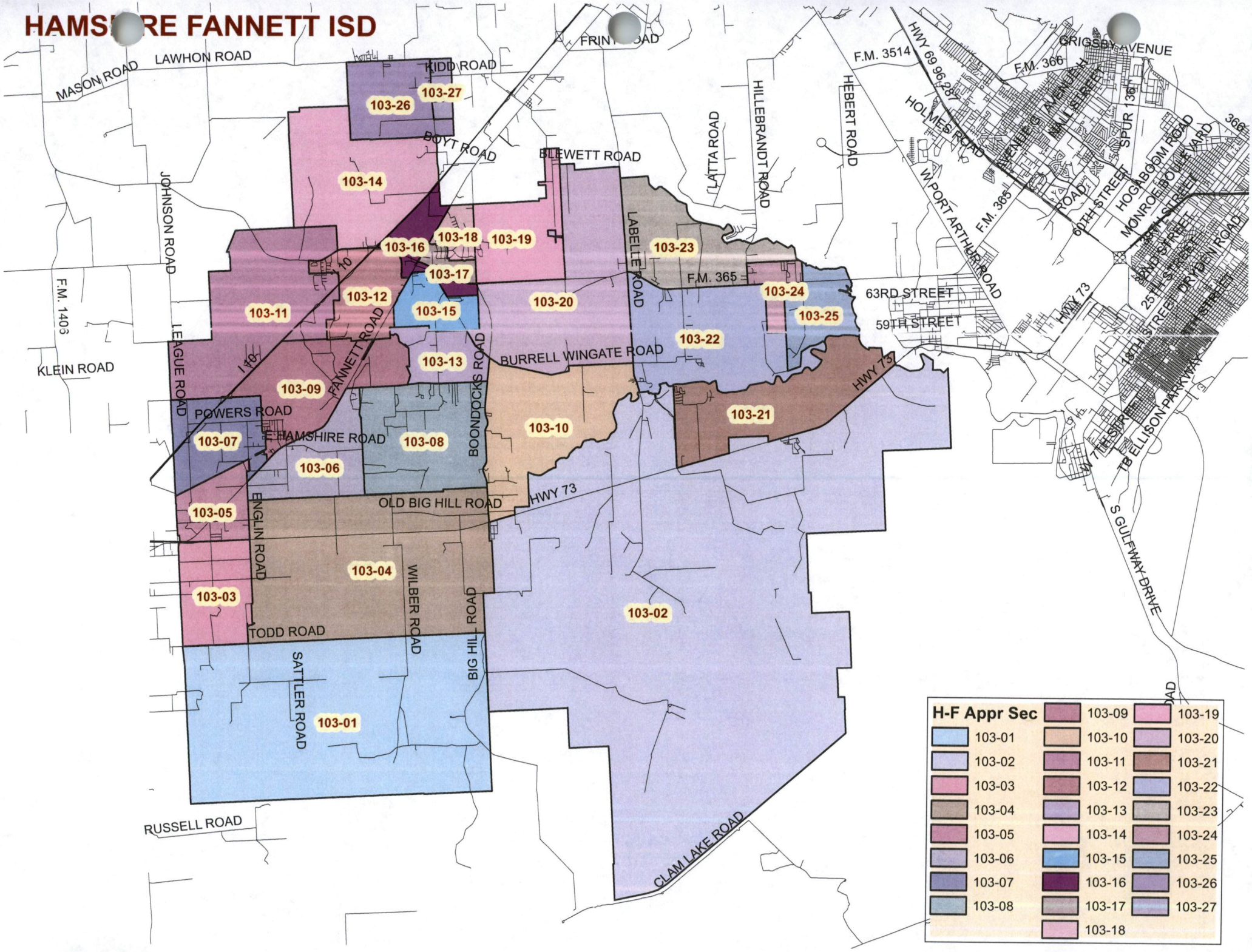
HAMSHIRE FANNETT ISD
MASON ROAD
LAWHON ROAD
RIDD ROAD
FRINT ROAD
F.M. 3514
HWY 69 96 287
GRIGSBY AVENUE
F.M. 366
103-26
103-27
BOYT ROAD
BLEWETT ROAD
LATTA ROAD
HILLEBRANDT ROAD
HEBERT ROAD
HOLMES ROAD
103-14
JOHNSON ROAD
103-16
103-18
103-19
103-23
LABELLE ROAD
W PORT ARTHUR ROAD
F.M. 365
60TH STREET
SPUR 136
MONROE BOULEVARD
366
F.M. 1406
103-11
103-12
103-15
103-17
103-20
103-24
103-25
63RD STREET
59TH STREET
HWY 73
I 10
FANNETT ROAD
103-22
103-13
BURRELL WINGATE ROAD
KLEIN ROAD
LEAGUE ROAD
103-09
POWERS ROAD
HAMSHIRE ROAD
103-07
103-08
BOONDOCKS ROAD
103-10
103-21
HWY 73
103-06
OLD BIG HILL ROAD
HWY 73
103-05
ENGLIN ROAD
103-04
WILBER ROAD
103-03
TODD ROAD
103-02
SATTLER ROAD
BIG HILL ROAD
103-01
RUSSELL ROAD
CLAM LAKE ROAD
S GULFWAY DRIVE
TB ELLISON PARKWAY
H-F Appr Sec
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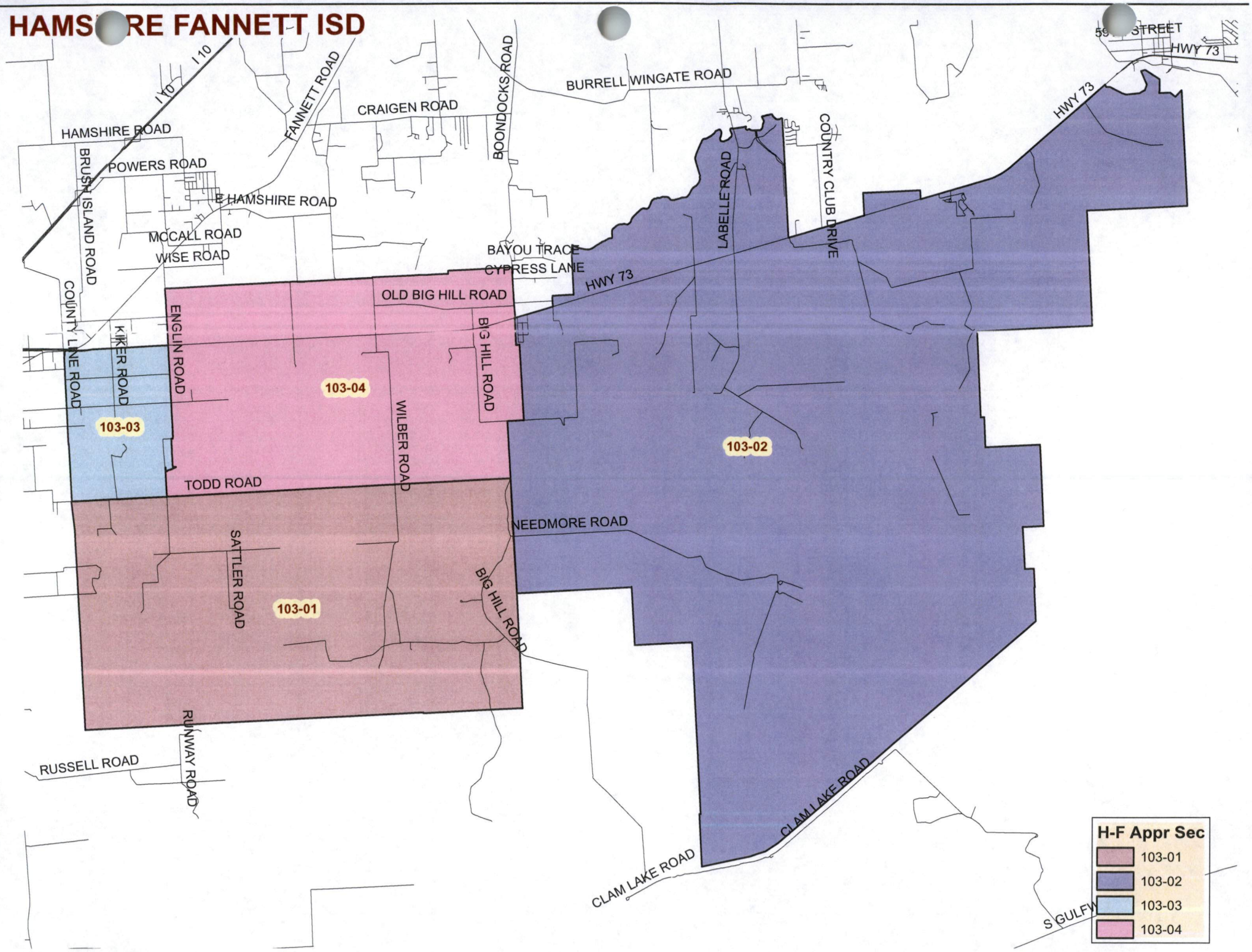
HAMSHIRE FANNETT ISD
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I 10
FANNETT ROAD
CRAIGEN ROAD
BOONDOCKS ROAD
BURRELL WINGATE ROAD
HWY 73
HWY 73
HAMSHIRE ROAD
POWERS ROAD
E HAMSHIRE ROAD
BRUSH ISLAND ROAD
MCCALL ROAD
WISE ROAD
BAYOU TRACE
CYPRESS LANE
LABELLE ROAD
COUNTRY CLUB DRIVE
HWY 73
OLD BIG HILL ROAD
COUNTY LINE ROAD
KIKER ROAD
ENGLIN ROAD
BIG HILL ROAD
103-04
103-03
WILBER ROAD
103-02
TODD ROAD
NEEDMORE ROAD
SATTLER ROAD
BIG HILL ROAD
103-01
RUNWAY ROAD
RUSSELL ROAD
CLAM LAKE ROAD
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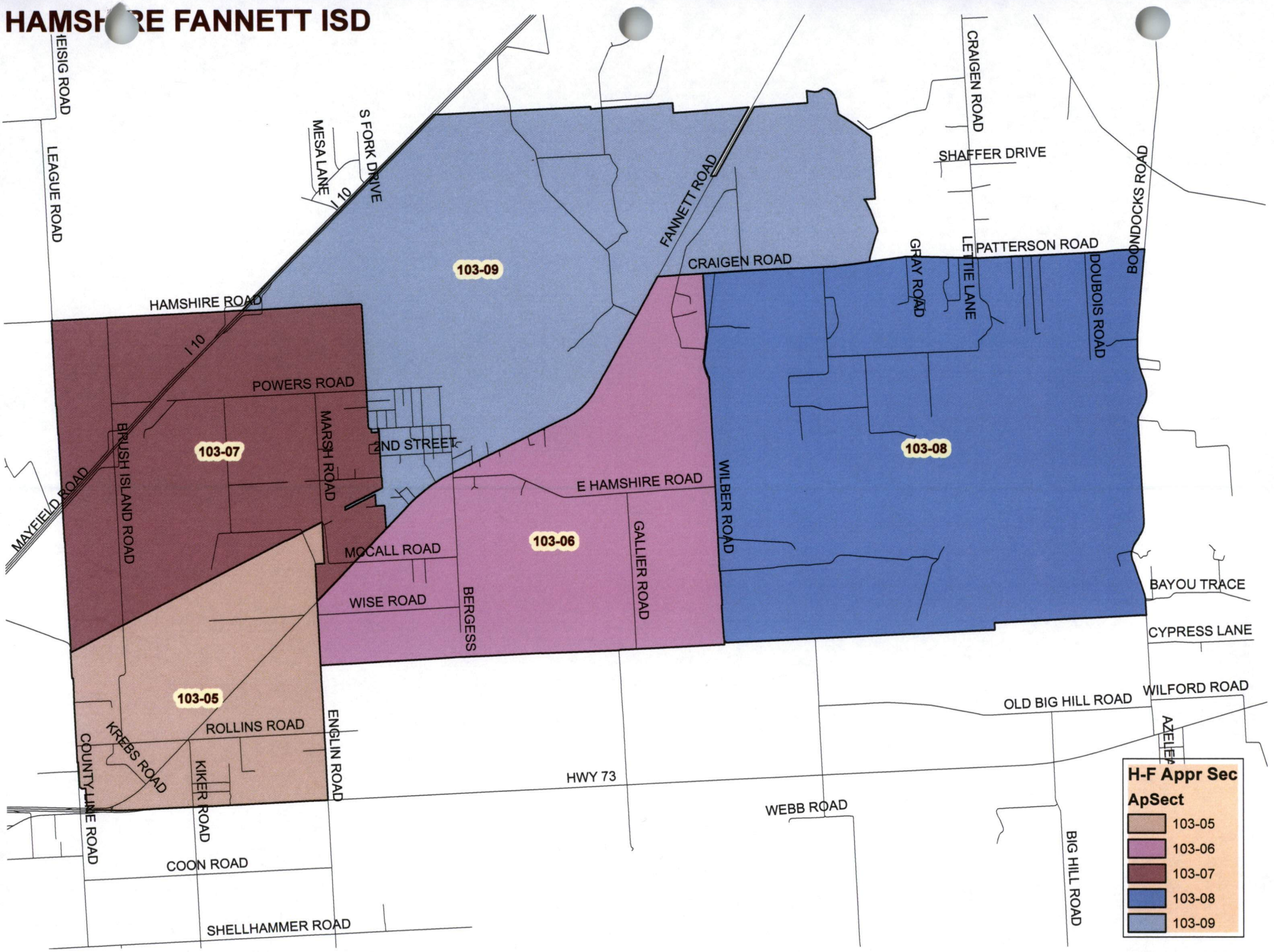
S GULFW
H-F Appr Sec
103-01
103-02
103-03
103-04

HAMSHIRE FANNETT ISD



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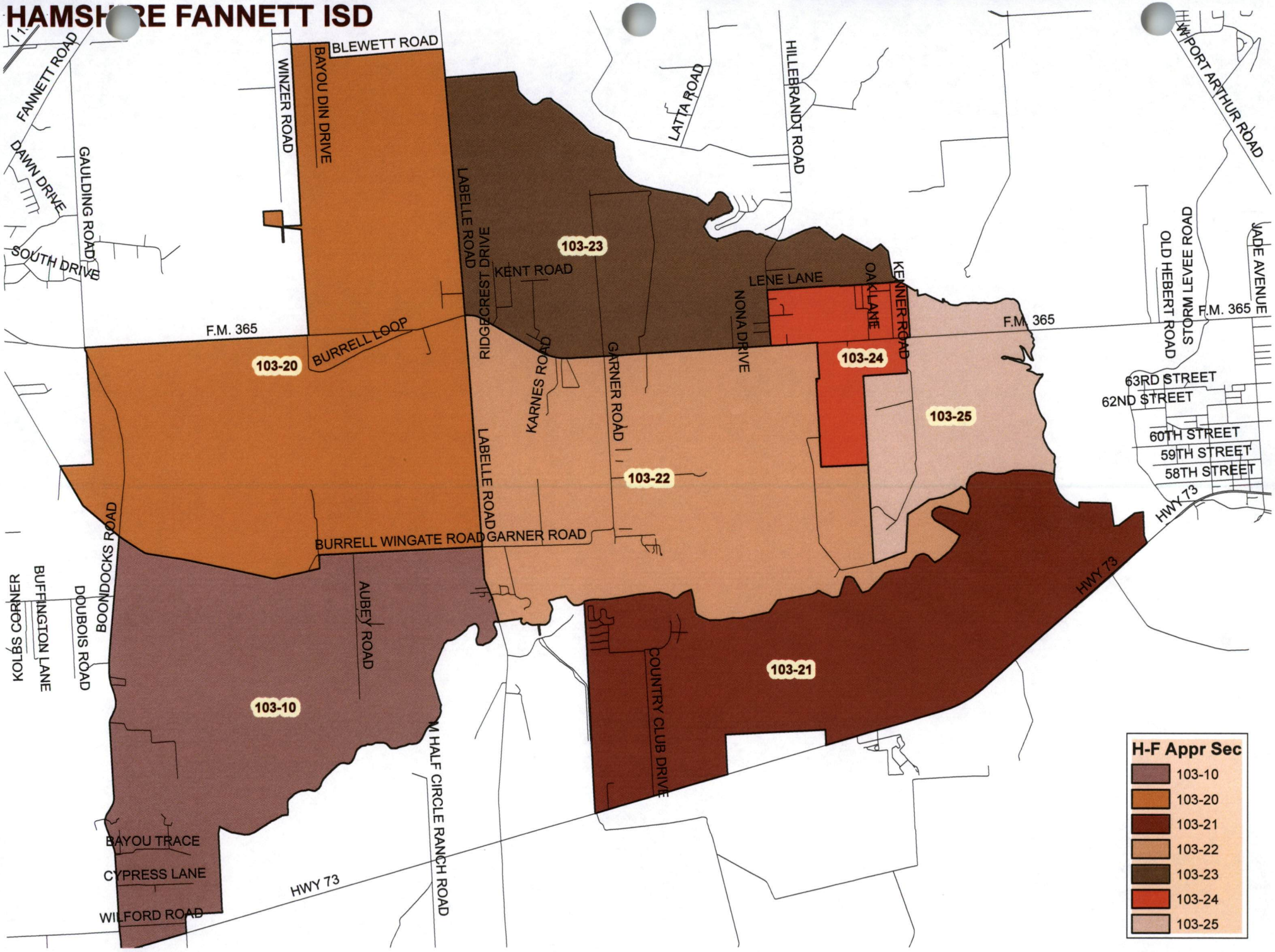

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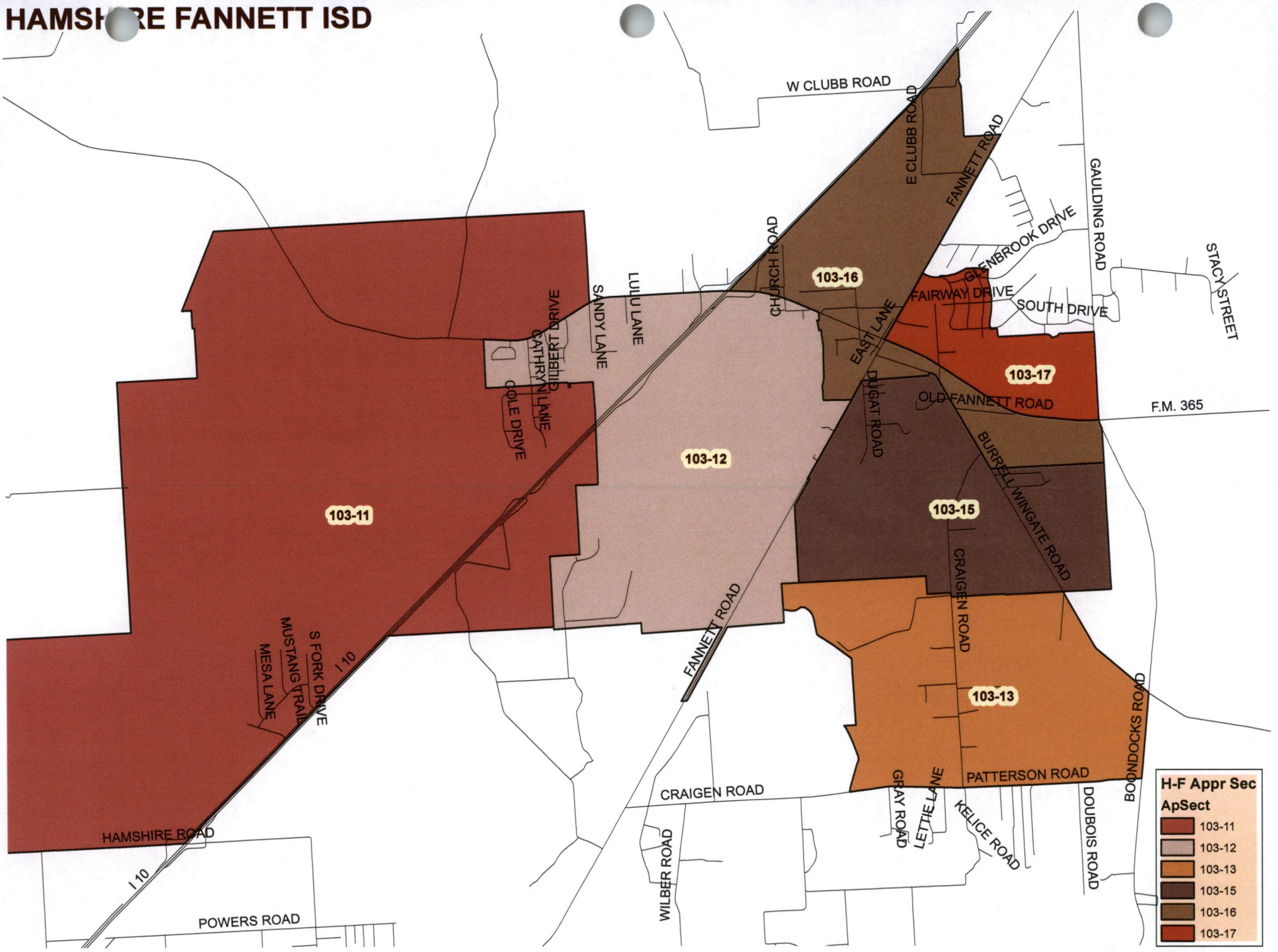

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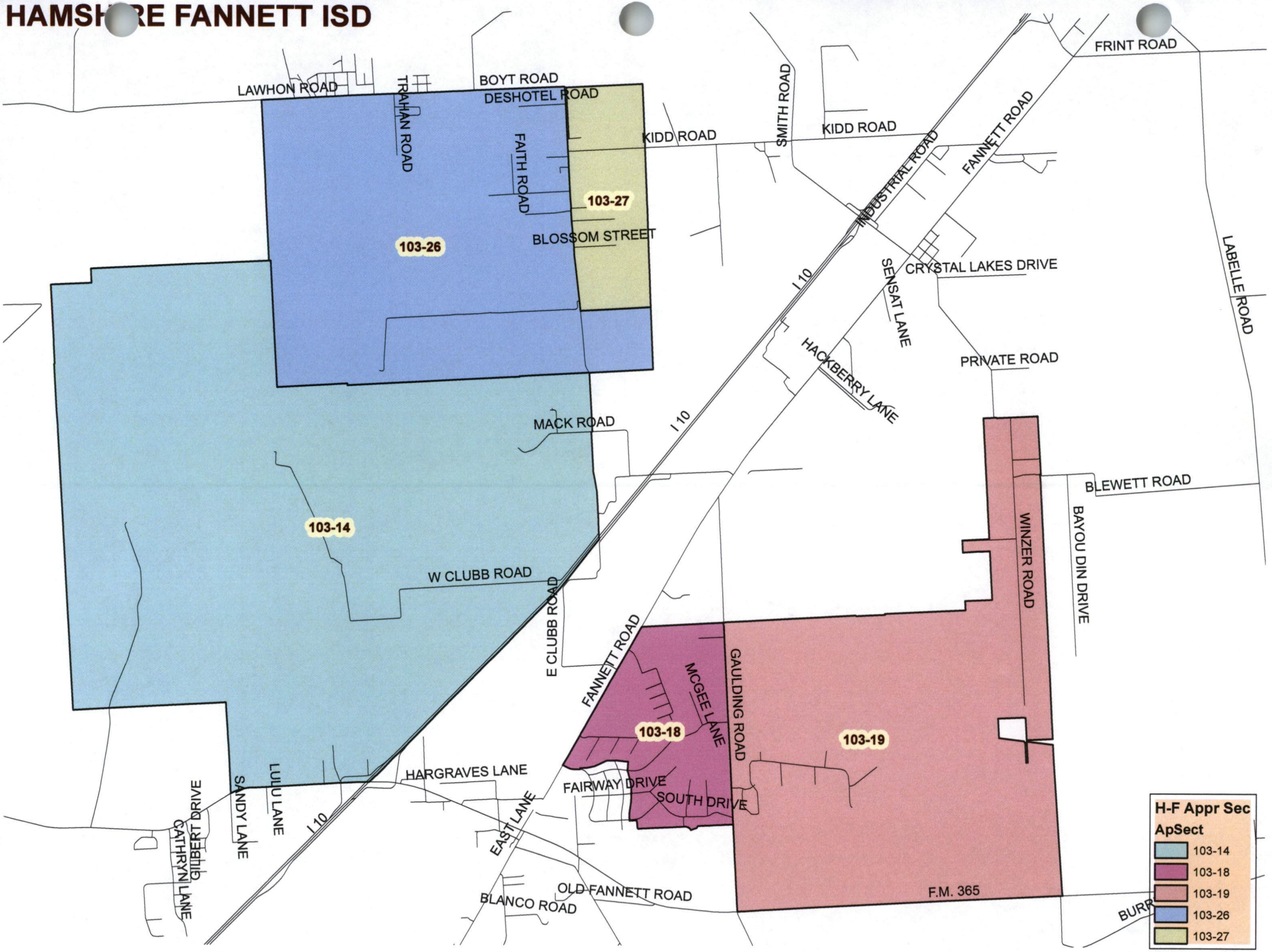
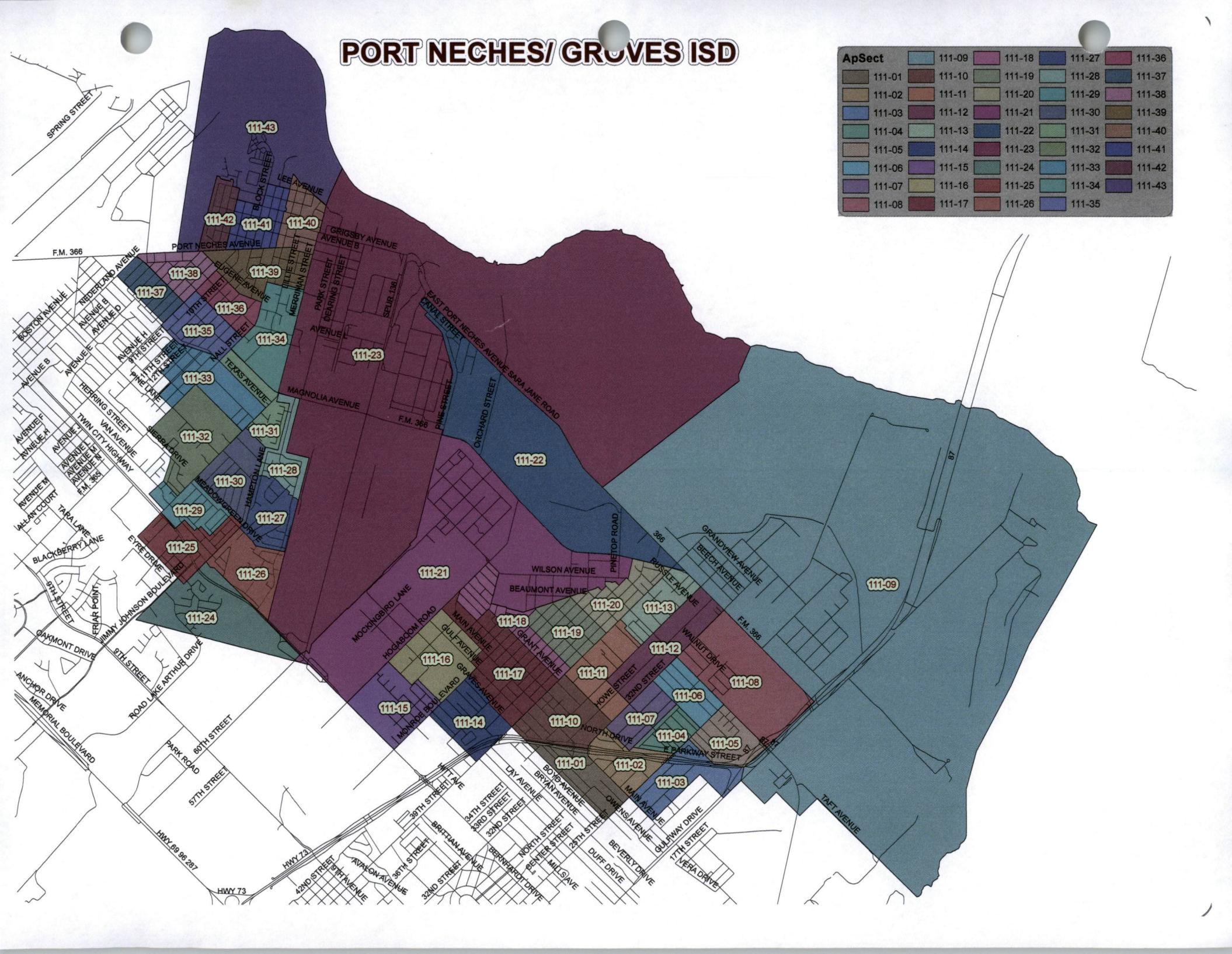
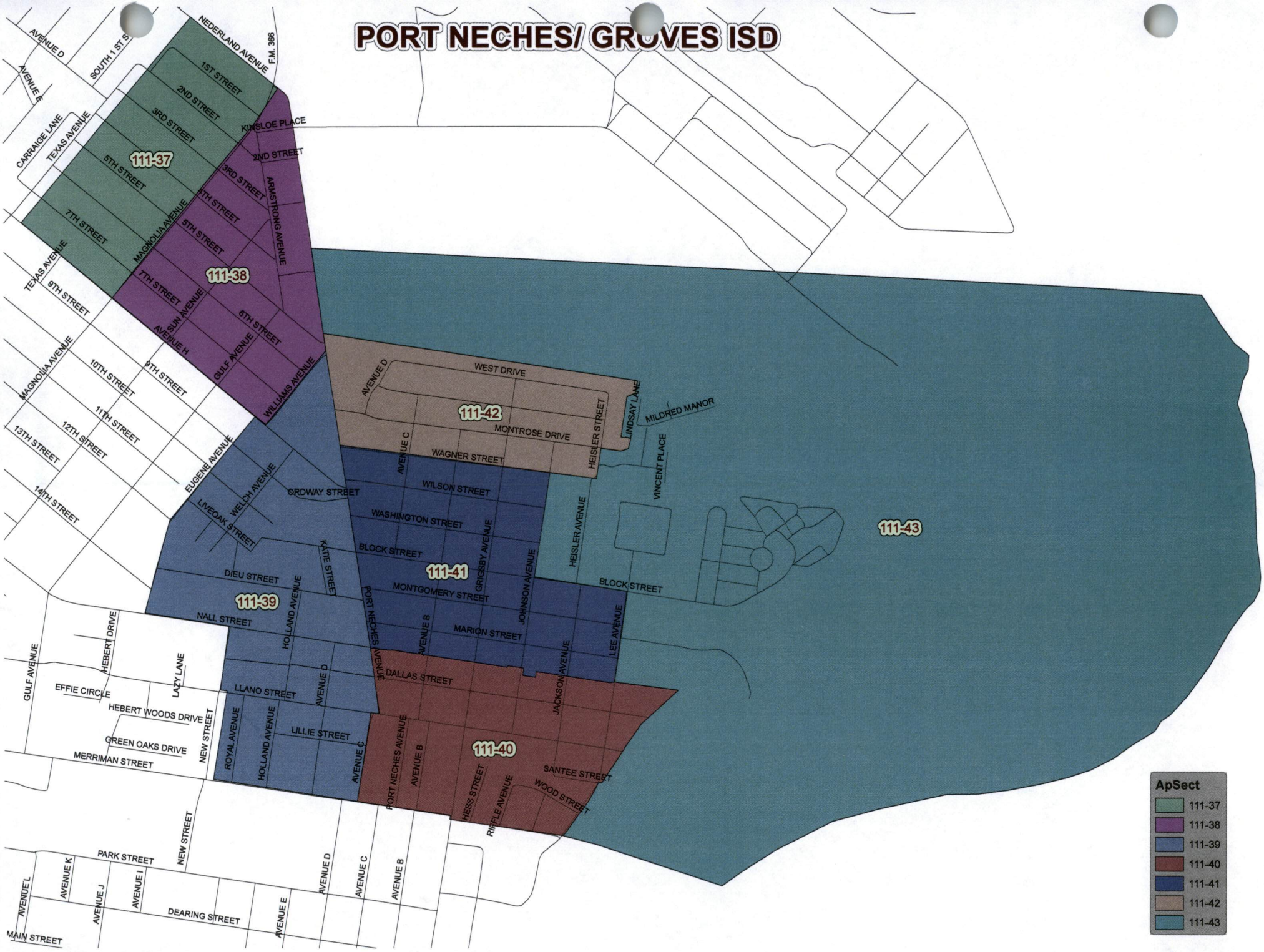


PORT NECHES/ GROVES ISD



PORT NECHES/ GROVES ISD



PORT NECHES/ GROVES ISD
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RIDGEWOOD DRIVE
CAPTAIN DRIVE
CREST DRIVE
OLYMPIA DRIVE
SIERRA DRIVE
MATTERHORN DRIVE
ALPINE DRIVE
SIERRA CIRCLE
MERRIMAN STREET
MEADOWBROOK LANE
ESTES LANE
NALL STREET
SOUTH AVENUE
RIVER OAKS DRIVE
BELLA VITA
MEADOWGREEN DRIVE
WEST KITCHEN DRIVE
MILLER STREET
ELIZABETH STREET
HUGHANN STREET
MARY LANE
RUTH LANE
MARILYN LANE
SOUTH KITCHEN DRIVE
EAST KITCHEN DRIVE
CIRCLE DRIVE
LITTLE JEFF DRIVE
VICTOR DRIVE
PINE LANE
GRAND BOULEVARD
WEST AVENUE
GOODWIN AVENUE
DRODDY AVENUE
BAKER AVENUE
GOODWIN COURT
HARMS CIRCLE
DOORNBOS STREET
NELSON AVENUE
AVENUE H
SUN AVENUE
EUGENE AVENUE
CYPRESS STREET
WELCH AVENUE
DIEU STREET
NORTH CHEROKEE
TEXAS AVENUE
CHEROKEE AVENUE
MAGNOLIA AVENUE
OAK TERRACE
LLANO STREET
GULF AVENUE
HEBERT DRIVE
LAZY LANE
EFFIE CIRCLE
CENTRAL DRIVE
HEBERT WOODS DRIVE
GREEN OAKS DRIVE
NEW STREET
ROYAL AVENUE
MERRIMAN STREET
THOMAS HAVEN DRIVE
DRAWHORN DRIVE
BAYBROOK LANE
DONNA COURT
PATRICIA LANE
GLORIA COURT
CHERYL COURT
BETTY STREET
EARLE STREET
HAMPTON LANE
DINAH DRIVE
MAZUR DRIVE
LANDRY DRIVE
LOFTON DRIVE
GIST DRIVE
STATON LANE
SABA LANE
MAGNOLIA AVENUE
9TH STREET
10TH STREET
11TH STREET
12TH STREET
13TH STREET
14TH STREET
15TH STREET
7TH STREET
6TH STREET
5TH STREET
4TH STREET
3RD STREET

PORT NECHES/ GROVES ISD
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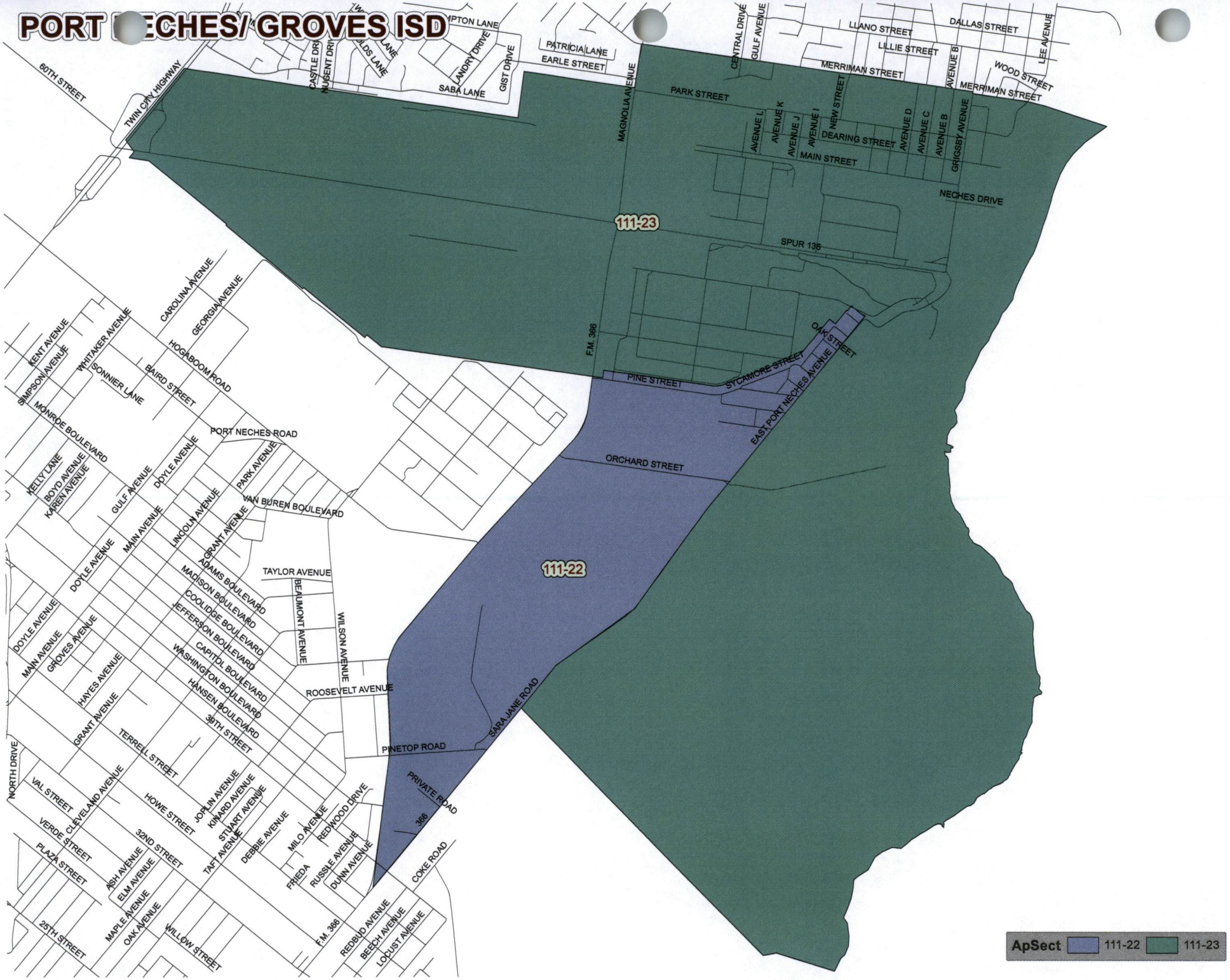
9TH STREET
JOHNSON BOULEVARD
HEATHERBROOK TRAIL
HOWELL DRIVE
ROYAL MEADOWS
CROWN MEADOWS DRIVE
FAIRWAY MEADOWS DRIVE
WILLOWOOD LANE
EYRE DRIVE
TOM DRIVE
BARRYKNOLL LANE
RIDGEWOOD AVENUE
80TH STREET
TWIN CITY HIGHWAY
RICE FARM ROAD
77TH STREET
76TH STREET
BRAZOS STREET
75TH ST
BIRCHWOOD DRIVE
HARDWOOD DRIVE
MARIANNWOOD DRIVE
MEADOWGREEN DRIVE
SANDALWOOD DRIVE
GREENWILLOW DRIVE
FELLSWOOD LANE
DOGWOOD DRIVE
GALEWOOD DRIVE
ALPINE DRIVE
MERRIMAN STREET
RIDGEWOOD DRIVE
CAPTAIN DRIVE
CREST DRIVE
MATTERHORN DRIVE
SIERRA DRIVE
SIERRA CIRCLE
MEADOWBROOK LANE
ESTES LANE
MCBRIDE DRIVE
BOWLING AVENUE
RUSSELL AVENUE
NALL STREET
PINE LANE
13TH STREET
15TH SOUTH AVENUE
SOUTH AVENUE
RIVER OAKS DRIVE
BELLA VITA
WEST KITCHEN DRIVE
MILLER STREET
ELIZABETH STREET
HUGHANN STREET
MARY LANE
RUTH LANE
MARILYN LANE
SOUTH KITCHEN DRIVE
EAST KITCHEN DRIVE
LITTLE JEFF DRIVE
VICTOR DRIVE
GOODWIN AVENUE
HARMS CIRCLE
BAKER AVENUE
THOMAS HAVEN DRIVE
DRAWHORN DRIVE
SKYBROOK LANE
DONNA COURT
PATRICIA LANE
GLORIA COURT
BETTY STREET
CHERYL COURT
EARLE STREET
ROUND TOWER LANE
SASSER LANE
HAMPTON LANE
WINDSOR LANE
REYNOLDS LANE
MAZUR DRIVE
DINAH DRIVE
LANDRY DRIVE
LOFTON DRIVE
GIST DRIVE
STATON LANE
NUGENT DRIVE
YORKSHIRE LANE
SABA LANE
KINGS ROW
OLD HIGHWAY 347
LEXINGTON DRIVE
LEXINGTON LANE
WILLIAMSBURG LANE
SUMMIT
CANTERBURY LANE
NOTTINGHAM LANE
LABRADOR LANE
CASTLE DRIVE
ROYAL MEADOWS ROAD
MELLWOOD DRIVE
ROLLING ROCK DRIVE
BRECKENRIDGE COURT
LAKE ARTHUR DRIVE
KYLEWOOD COURT
MARKWOOD COURT
BRAZOS AVENUE
INDIAN RIVER DRIVE
LISAWOOD COURT
JIMMY JOHNSON BOULEVARD
60TH STREET
SPUR 136

PORT NECHES/ GROVES ISD



PORT NECHES/ GROVES ISD
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SABA LANE
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PARK STREET
AVENUE L
AVENUE K
MAIN STREET
MAGNOLIA AVENUE
SPUR 136
PINE STREET
AVENUE B
CENTRAL STREET
EAST PORT NECHES AVENUE
ORCHARD STREET
F.M. 366
SARA JANE ROAD
366
PINETOP ROAD
MONROE BOULEVARD
TWIN CITY HIGHWAY
HWY 73
PRIVATE ROAD
FOSTER AVENUE
SUE AVENUE
SIMPSON AVENUE
BELLAIRE AVENUE
LAWNDALE AVENUE
KENT AVENUE
WHITAKER AVENUE
HOGABOOM ROAD
CAROLINA AVENUE
GEORGIA AVENUE
ALABAMA AVENUE
SONNIER LANE
GRAIG AVENUE
BAIRD STREET
PORT NECHES ROAD
HITT AVE
GLASER AVE
N LINK STREET
WEST JEFFERSON BOULEVARD
BOYD AVENUE
GRAVES AVENUE
STACI LANE
GULF AVENUE
JACKSON BOULEVARD
REAL BOULEVARD
VAN BUREN BOULEVARD
PARK AVENUE
ANSELMO AVENUE
GRANT AVENUE
GARFIELD AVENUE
BEAUMONT AVENUE
MARION AVENUE
LINCOLN AVENUE
ADAMS BOULEVARD
MADISON BOULEVARD
MAIN AVENUE
39TH STREET
34TH STREET
33RD STREET
32ND STREET
CANAL AVENUE
LAY AVENUE
FRANKLIN AVENUE
WASHINGTON BOULEVARD
HANSEN BOULEVARD
JEFFERSON BOULEVARD
COOLIDGE BOULEVARD
CAPITOL BOULEVARD
TAYLOR AVENUE
HARRISON AVENUE
MCKINLEY AVENUE
WILSON AVENUE
LEE AVENUE
ROOSEVELT AVENUE
TAFT AVENUE
JOPLIN AVENUE
E PARKWAY STREET
DOYLE AVENUE
HAYES AVENUE
TERRELL STREET
CLEVELAND AVENUE
HOWE STREET
SUNCREST DRIVE
KENNETH STREET
EUGENIA LANE
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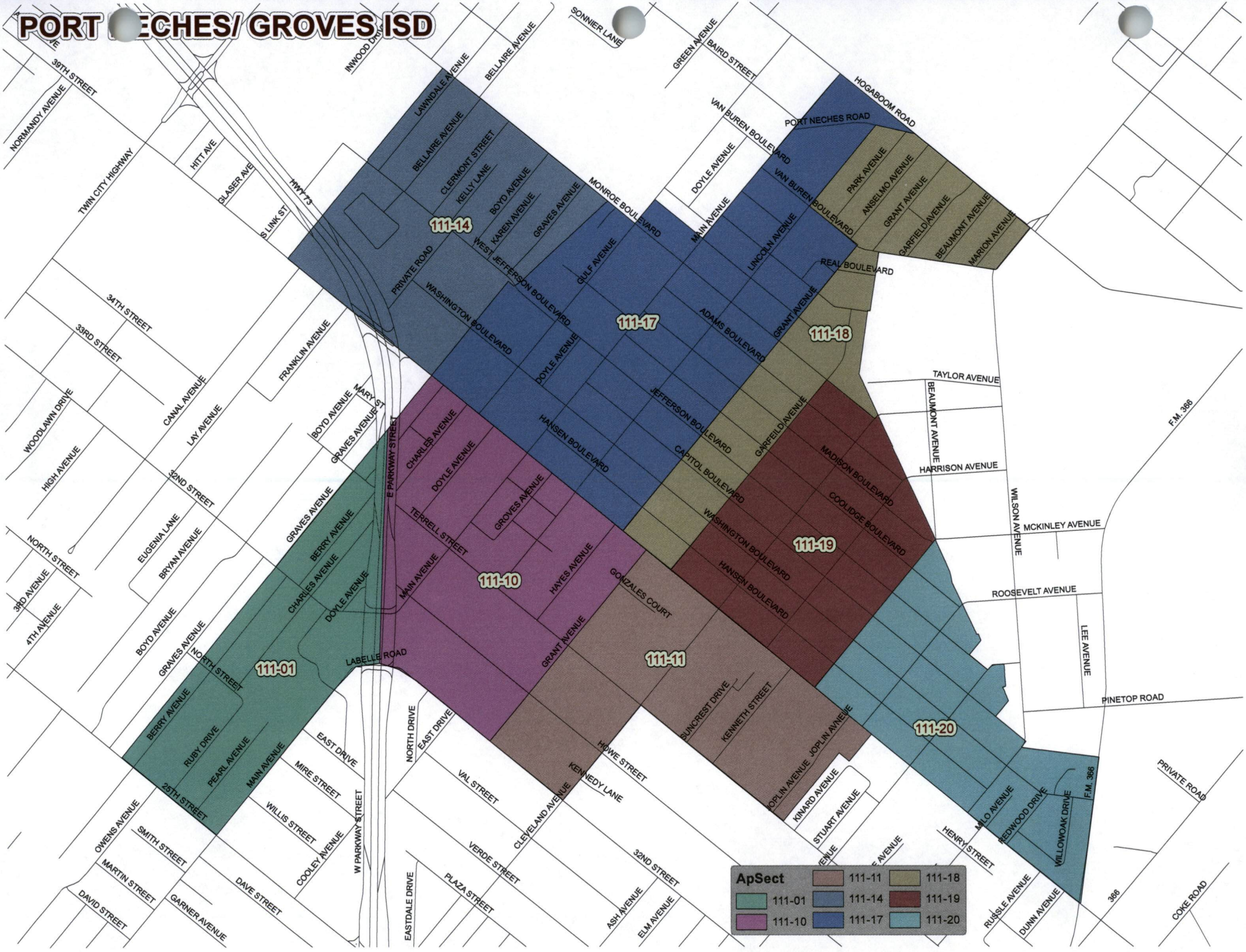
25TH STREET


PORT NECHES/ GROVES ISD
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PORT NECHES ROAD
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CAPITOL BOULEVARD
MADISON BOULEVARD
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REAL BOULEVARD
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HARRISON AVENUE
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ROOSEVELT AVENUE
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LABELLE ROAD
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F.M. 366
BELLAIRE AVENUE
LAWNDALE AVENUE
CLERMONT STREET
KELLY LANE
BOYD AVENUE
GRAVES AVENUE
KAREN AVENUE
GULF AVENUE
LINCOLN AVENUE
MAIN AVENUE
DOYLE AVENUE
PARK AVENUE
ANSELMO AVENUE
GRANT AVENUE
GARFIELD AVENUE
BEAUMONT AVENUE
MARION AVENUE
BAIRD STREET
GREEN AVENUE
SONNIER LANE
INWOOD DRIVE
HITT AVE
GLASER AVE
S LINK ST
PRIVATE ROAD
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FRANKLIN AVENUE
CANAL AVENUE
LAY AVENUE
WOODLAWN DRIVE
HIGH AVENUE
NORMANDY AVENUE
MARY ST
E PARKWAY STREET
CHARLES AVENUE
TERRELL STREET
GROVES AVENUE
HAYES AVENUE
GONZALES COURT
BERRY AVENUE
RUBY DRIVE
PEARL AVENUE
EUGENIA LANE
BRYAN AVENUE
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4TH AVENUE
OWENS AVENUE
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MARTIN STREET
DAVID STREET
GARNER AVENUE
DAVE STREET
MIRE STREET
WILLIS STREET
COOLEY AVENUE
W PARKWAY STREET
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NORTH DRIVE
EASTDALE DRIVE
PLAZA STREET
VAL STREET
VERDE STREET
CLEVELAND AVENUE
KENNEDY LANE
HOWE STREET
ASH AVENUE
ELM AVENUE
DUNCREST DRIVE
KENNETH STREET
JOPLIN AVENUE
KINARD AVENUE
STUART AVENUE
HENRY STREET
MILO AVENUE
REDWOOD DRIVE
WILLOWOAK DRIVE
RUSSLE AVENUE
DUNN AVENUE
WILSON AVENUE
LEE AVENUE
PRIVATE ROAD
COKE ROAD
366

PORT ARTHUR/ GROVES ISD
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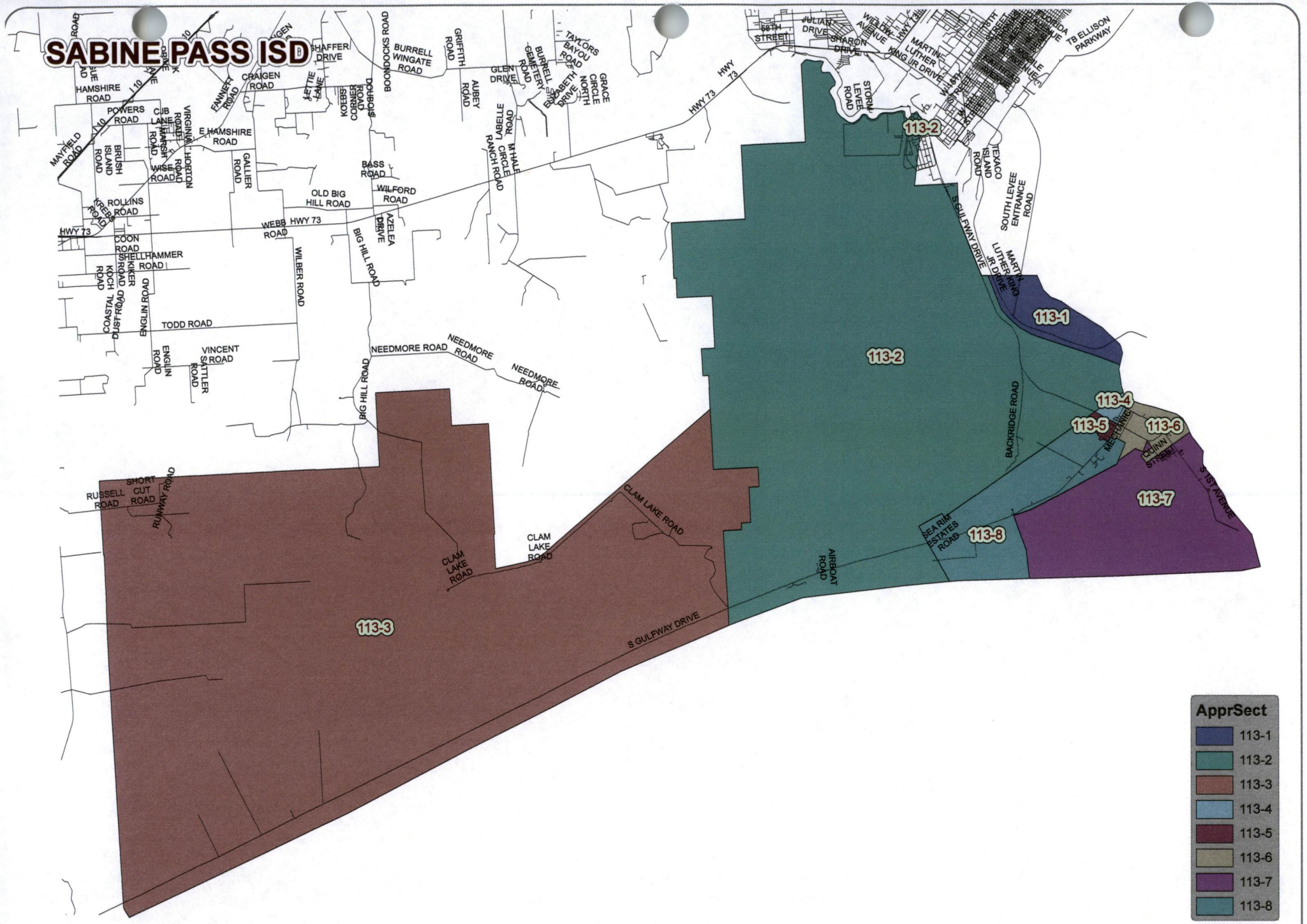
111-12
111-13
ROOSEVELT AVENUE
PINETOP ROAD
PRIVATE ROAD
COKE ROAD
F.M. 366
366
BRYAN AVENUE
BOYD AVENUE
GRAVES AVENUE
NORTH STREET
CHARLES AVENUE
GRANT AVENUE
HARRISON AVENUE
MCKINLEY AVENUE
JEFFERSON BOULEVARD
CAPITOL BOULEVARD
WASHINGTON BOULEVARD
HANSEN BOULEVARD
WILSON AVENUE
LEE AVENUE
TERRELL STREET
KENNETH STREET
CLEVELAND AVENUE
JOPLIN AVENUE
25TH STREET
RUBY DRIVE
PEARL AVENUE
EAST DRIVE
NORTH DRIVE
MIRE STREET
WILLIS STREET
COOLEY AVENUE
W PARKWAY STREET
HWY 73
VAL STREET
VERDE STREET
BERRY AVENUE
OWENS AVENUE
SMITH STREET
MAIN AVENUE
MARTIN STREET
DAVID STREET
PERRY AVENUE
RAY AVENUE
COVE DRIVE
DAVE STREET
GARNER AVENUE
CURT DRIVE
WARREN STREET
TARSLAE ROAD
EASTDALE DRIVE
PLAZA STREET
MAGNOLIA LANE
OLEANDER LANE
ASH AVENUE
ELM AVENUE
MAPLE AVENUE
OAK AVENUE
REAGAN LANE
RYANN LANE
LITTLE JOHN LANE
FRIAR TUCK LANE
NOTTINGHAM LANE
SHERWOOD LANE
POST OAK DRIVE
GILBERT AVENUE
E PARKWAY STREET
GULFWAY DRIVE
17TH STREET
16TH STREET
25TH STREET
32ND STREET
HOWE STREET
KINARD AVENUE
STUART AVENUE
TAFT AVENUE
DEBBIE AVENUE
39TH STREET
HENRY STREET
MILO AVENUE
REDWOOD DRIVE
WILLOWOAK DRIVE
FRIEDA
RUSSLE AVENUE
LEONARD STREET
HAYMAN AVENUE
CHERRY AVENUE
WALNUT DRIVE
HICKORY AVENUE
WILLOW STREET
DELTA DRIVE
UPTON DRIVE
BELDON DRIVE
OXFORD DRIVE
OLYMPIC DRIVE
REDBUD AVENUE
BEECH AVENUE
LOCUST AVENUE
GRANDVIEW AVENUE
37TH STREET
34TH STREET
HIGHWAY 87
87
VALLEY FORGE
PROCTOR STREET EXTENSION
TAFT AVENUE

PORT [illegible]ECHES/ GROVES ISD
111-09
HARRISON AVENUE
COOLIDGE BOULEVARD
JEFFERSON BOULEVARD
CAPITOL BOULEVARD
WASHINGTON BOULEVARD
HANSEN BOULEVARD
WILSON AVENUE
PINETOP ROAD
SARA JANE ROAD
PRIVATE ROAD
366
COKE ROAD
39TH STREET
CLEVELAND AVENUE
SUNCREST DRIVE
TERRELL STREET
DEBBIE AVENUE
MILO AVENUE
REDWOOD DRIVE
FRIEDA
RUSSLE AVENUE
DUNN AVENUE
REDBUD AVENUE
BEECH AVENUE
LOCUST AVENUE
GRANDVIEW AVENUE
F.M. 366
HAYES AVENUE
GRANT AVENUE
HOWE STREET
VAL STREET
VERDE STREET
32ND STREET
PLAZA STREET
ASH AVENUE
ELM AVENUE
MAPLE AVENUE
OAK AVENUE
WILLOW STREET
OLYMPIC DRIVE
MELODY DRIVE
TAFT AVENUE
OLEANDER LANE
POST OAK DRIVE
GILBERT AVENUE
LITTLE JOHN LANE
EASTDALE DRIVE
E PARKWAY STREET
HWY 73
SOUTH DRIVE
NORTH DRIVE
WILLIS STREET
PEARL AVENUE
BERRY AVENUE
CHARLES AVENUE
GRAVES AVENUE
BOYD AVENUE
BRYAN AVENUE
EUGENIA
DENTER STREET
MILLS AVE
25TH STREET
OWENS AVENUE
ANGELINE DRIVE
DUFF DRIVE
VINCENT DRIVE
BEVERLY DRIVE
ORANGE ACRES DRIVE
COVE DRIVE
DAVE STREET
GARNER AVENUE
WARREN STREET
MAIN AVENUE
GULFWAY DRIVE
17TH STREET
16TH STREET
VERA DRIVE
MAIN AVENUE
POOLE AVENUE
87
HIGHWAY 87
VALLEY FORGE
PROCTOR STREET EXTENSION
TAFT AVENUE

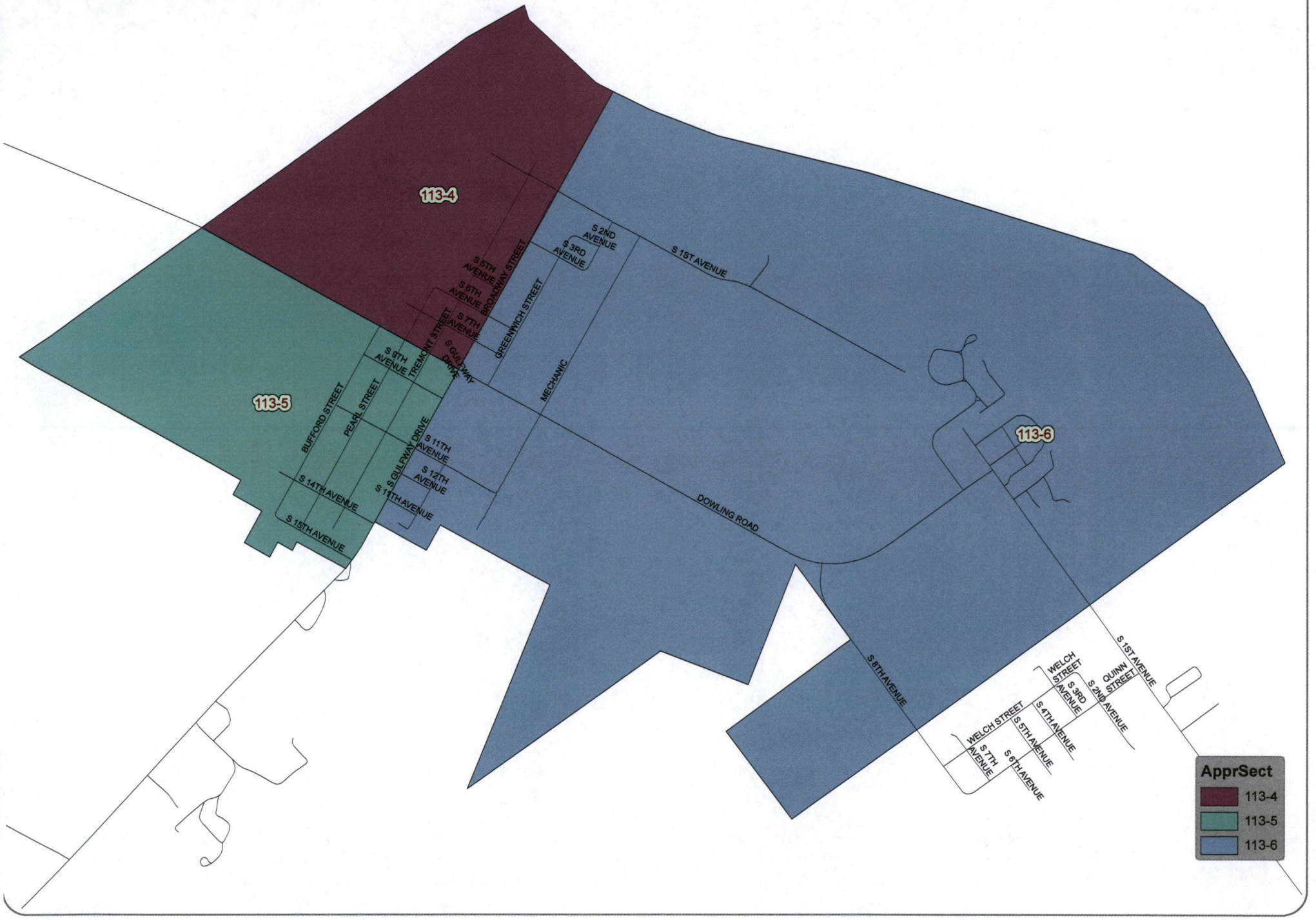
SABINE PASS ISD

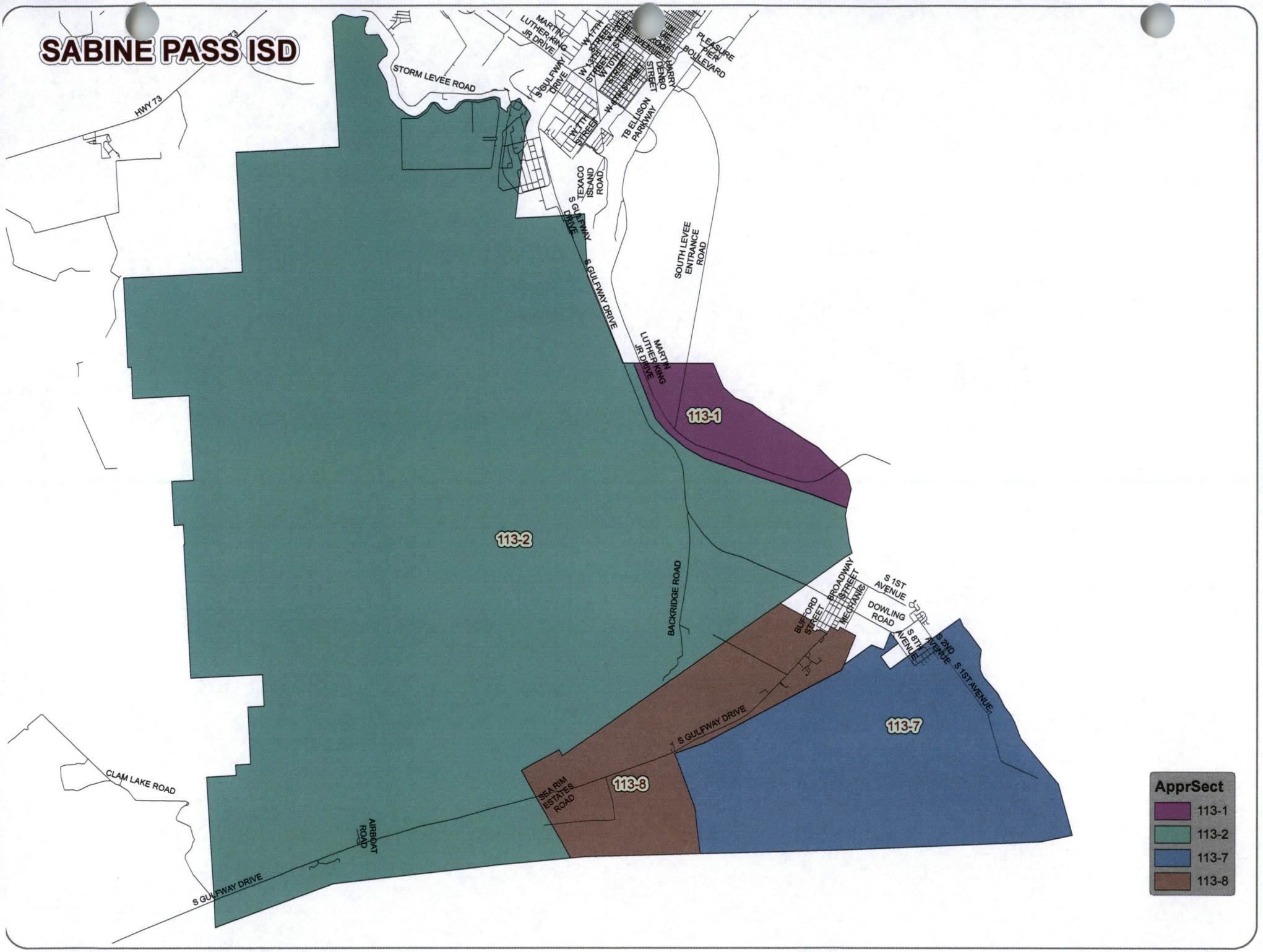


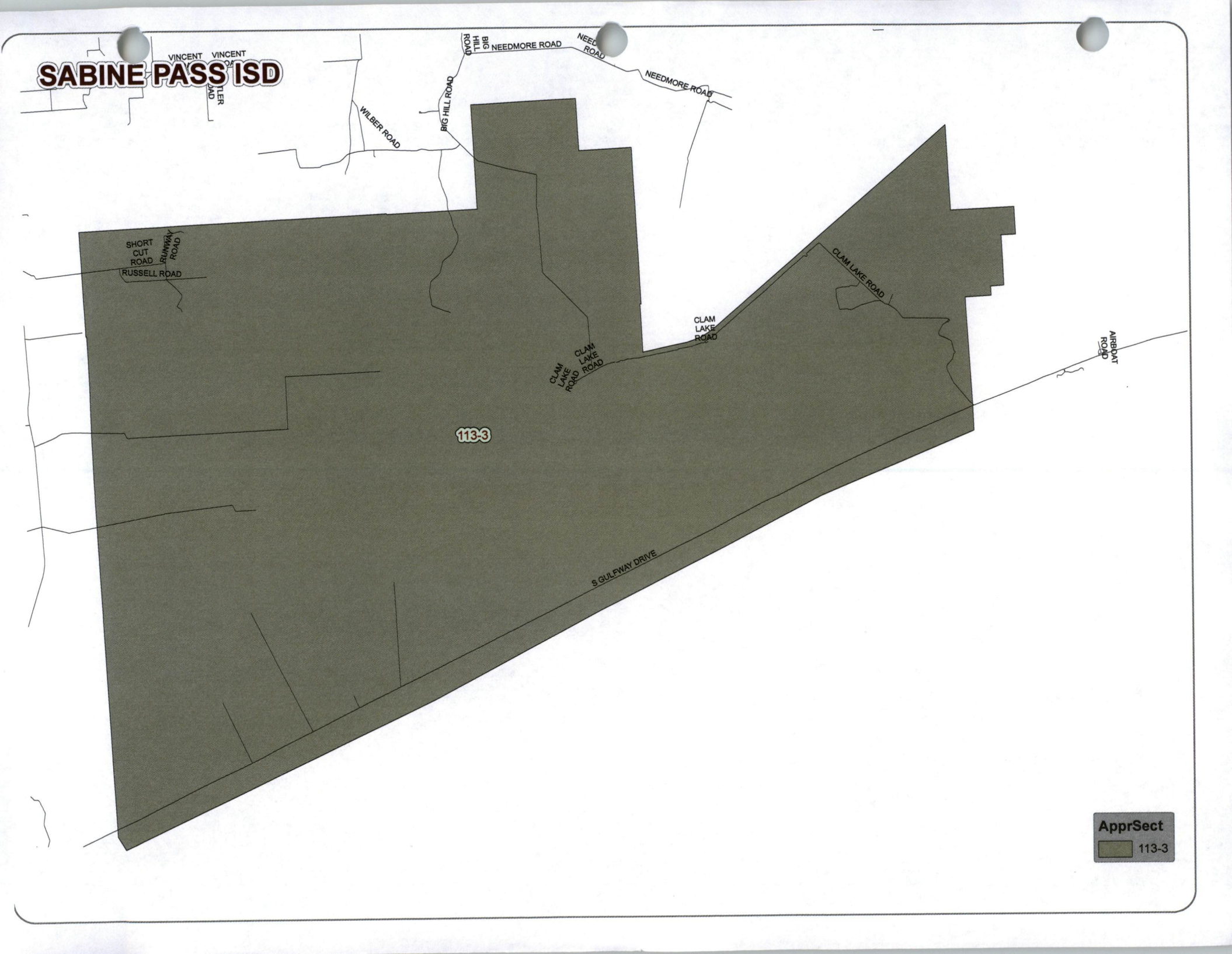
ApprSect

- 113-1
- 113-2
- 113-3
- 113-4
- 113-5
- 113-6
- 113-7
- 113-8

SABINE PASS ISD




SABINE PASS ISD
HWY 73
STORM LEVEE ROAD
MARTIN LUTHER KING JR DRIVE
W 17TH STREET
W 13TH STREET
W 10TH STREET
W 9TH STREET
W 4TH STREET
S GULFWAY DRIVE
DENBO STREET
HARRY HEIDEL
PLEASURE PIER BOULEVARD
TB ELLISON PARKWAY
S TEXACO ISLAND ROAD
SOUTH LEVEE ENTRANCE ROAD
113-1
113-2
113-7
113-8
BACKRIDGE ROAD
BUFFORD STREET
BROADWAY STREET
MECHANIC
S 1ST AVENUE
DOWLING ROAD
S 6TH AVENUE
S 2ND AVENUE
CLAM LAKE ROAD
SEA RIM ESTATES ROAD
AIRBOAT ROAD
ApprSect
113-1
113-2
113-7
113-8


SABINE PASS ISD
VINCENT
VINCENT
BIG HILL ROAD
NEEDMORE ROAD
NEEDMORE ROAD
NEEDMORE ROAD
BIG HILL ROAD
WILBER ROAD
SHORT CUT ROAD
RUNWAY ROAD
RUSSELL ROAD
CLAM LAKE ROAD
CLAM LAKE ROAD
CLAM LAKE ROAD
CLAM LAKE ROAD
AIRBOAT ROAD
113-3
S GULFWAY DRIVE
ApprSect
113-3

JEFFERSON CENTRAL APPRAISAL DISTRICT
2026 AG SCHEDULE

Cropland & Pasture (2026 cap rate - 10.00%)

Land Use	Land Use Description	Description	Value/Ac
CRAW	Crawfish	Crawfish	$ 189
RICE	Rice	Riceland	$ 269
SOY	Soybean	Soybean	$ 189
PASI	Improved Pasture	Pasture - Improved	$ 177
PASN	Native Pasture	Pasture - Native	$ 84
PASM	Marshland	Pasture - Marsh	$ 50
ORCH	Orchard	Orchard	$ 651
SOD	Sod Farm	Sod Farm	$ 858
XMAS	Christmas Trees	Xmas Trees	$ 635

Cropland & Pasture in City Limits

Land Use	Land Use Description	Description	Value/Ac
CRCE	Rice - City	Riceland	$ 244
CSOY	Soybean - City	Soybean	$ 179
CPAI	Improved Pasture - City	Pasture - Improved	$ 160
CPAN	Native Pasture - City	Pasture - Native	$ 63
CPAM	Marshland - City	Pasture - Marsh	$ 32
CORC	Orchard - City	Orchard	$ 595
CSOD	Sod Farm - City	Sod Farm	$ 848
CCRW	Crawfish - City	Crawfish	$ 169

Wildlife Management (at 100% of Ag Value)

Land Use	Land Use Description	Description	Value/Ac
WRCE	Rice - Wild	Riceland - Wild	$ 269
WSOY	Soybean - Wild	Soybean - Wild	$ 189
WPAI	Improved Pasture - Wild	Pasture - Improved - Wild	$ 177
WPAN	Native Pasture - Wild	Pasture - Wild	$ 84
WPAM	Marsh Pasture - Wild	Pasture - Wild	$ 50
WCPAI	Improved Pasture - WCity	Pasture - Improved - Wild - City	$ 160
WPIN	Timber-Pine-Wild	Pine II-Wild	$ 230

REVISED 04/14/2026

2026 5 Year Average Soil Productivity - PINE TIMBER 2026 cap rate - 7.77%

Year		2021	2022	2023	2024	2025	5 YR Totals
Soil Type	I	$ 30.36	$ 30.67	$ 30.67	$ 29.48	$ 30.54	$ 151.72
	II	$ 18.77	$ 18.75	$ 18.75	$ 16.95	$ 18.49	$ 91.71
	III	$ 14.39	$ 14.68	$ 14.68	$ 13.79	$ 14.49	$ 72.03
	IV	$ 13.30	$ 13.83	$ 13.83	$ 13.36	$ 13.64	$ 67.96

	5 YR Totals			/Cap Rate			Value/AC
Soil I - PINE	$ 151.72	/ 5 YRS =	$ 30.34	/ 7.77%	= $390.48	SAY	$ 390.00
Soil II - PINE	$ 91.71	/ 5 YRS =	$ 18.34	/ 7.77%	= $236.04	SAY	$ 236.00
Soil III - PINE	$ 72.03	/ 5 YRS =	$ 14.41	/ 7.77%	= $185.46	SAY	$ 185.00
Soil IV - PINE	$ 67.96	/ 5 YRS =	$ 13.59	/ 7.77%	= $174.90	SAY	$ 175.00

2026 5 Year Average Soil Productivity - MIXED TIMBER 2026 cap rate - 7.77%

Year		2021	2022	2023	2024	2025	5 YR Totals
Soil Type	I	$ 19.61	$ 19.66	$ 19.66	$ 19.90	$ 19.74	$ 98.57
	II	$ 11.81	$ 11.72	$ 11.72	$ 11.43	$ 11.70	$ 58.38
	III	$ 6.59	$ 6.59	$ 6.59	$ 6.25	$ 6.53	$ 32.55
	IV	$ 3.98	$ 4.02	$ 4.02	$ 3.73	$ 3.95	$ 19.70

	5 YR Totals			/Cap Rate			Value/AC
Soil I - MIX	$ 98.57	/ 5 YRS =	$ 19.71	/ 7.77%	= $253.67	SAY	$ 254.00
Soil II - MIX	$ 58.38	/ 5 YRS =	$ 11.68	/ 7.77%	= $150.32	SAY	$ 150.00
Soil III - MIX	$ 32.55	/ 5 YRS =	$ 6.51	/ 7.77%	= $ 83.78	SAY	$ 84.00
Soil IV - MIX	$ 19.70	/ 5 YRS =	$ 3.94	/ 7.77%	= $ 50.71	SAY	$ 51.00

2026 5 Year Average Soil Productivity - HARDWOOD TIMBER 2026 cap rate - 7.77%

Year		2021	2022	2023	2024	2025	5 YR Totals
Soil Type	I	$ 12.05	$ 12.43	$ 12.43	$ 13.76	$ 12.64	$ 63.31
	II	$ 5.98	$ 6.21	$ 6.21	$ 6.96	$ 6.30	$ 31.66
	III	$ 3.45	$ 3.61	$ 3.61	$ 3.96	$ 3.64	$ 18.27
	IV	$ 1.05	$ 1.17	$ 1.17	$ 1.29	$ 1.17	$ 5.85

	5 YR Totals			/Cap Rate			Value/AC
Soil I - HARD	$ 63.31	/ 5 YRS =	$ 12.66	/ 7.77%	= $162.93	SAY	$ 163.00
Soil II - HARD	$ 31.66	/ 5 YRS =	$ 6.33	/ 7.77%	= $ 81.47	SAY	$ 81.00
Soil III - HARD	$ 18.27	/ 5 YRS =	$ 3.65	/ 7.77%	= $ 46.98	SAY	$ 47.00
Soil IV - HARD	$ 5.85	/ 5 YRS =	$ 1.17	/ 7.77%	= $ 15.06	SAY	$ 15.00

Revised 04/14/2026

2026 Timber Productivity Values - Forest Zones
(50% of Timber Value - Rounded to Nearest Dollar)
Aesthetic Management, Streamside Management and Reforestation

Type	Soil Type	Timber Value / 2		2026 Value / AC
PINE	I	$ 390	/ 2 =	$ 195
	II	$ 236	/ 2 =	$ 118
	III	$ 185	/ 2 =	$ 93
	IV	$ 175	/ 2 =	$ 88
MIXED	I	$ 254	/ 2 =	$ 127
	II	$ 150	/ 2 =	$ 75
	III	$ 84	/ 2 =	$ 42
	IV	$ 51	/ 2 =	$ 26
HARDWOOD	I	$ 163	/ 2 =	$ 82
	II	$ 81	/ 2 =	$ 41
	III	$ 47	/ 2 =	$ 24
	IV	$ 15	/ 2 =	$ 8

Jefferson County Forestland Soil Rankings (NRCS)
(Most productive to least productive in each class)

PINE/HARDWOOD

Soil I
- Spurger - SpA
- Evadale - EvA
- Bienville - BsB
- Bevil - BnA

Soil II
- Craigen - CrA
- Texla - TaA
- W / Gist - component
- Vamont - VaA
- Viterbo - VtA

Soil III
- Bleakwood - BwA
- Esyes - EsA
- Fausse - FaA
- Mollco - MmA
- Camptown - CaA

Soil IV
- Anahuac - AnA
- Beaumont - BmA
- Labelle - LaA
- League - LtA
- Morey - MrA
- Orcadia - OaB
- Misc Soil Types

Revised 04/14/2026

JEFFERSON COUNTY APPRAISAL DISTRICT

RESIDENTIAL AND COMMERCIAL SCHEDULE

PERCENTAGE COMPLETION CHART - RESIDENTIAL

ITEMS	NOT OVER 10%	30%	50%
Excavating Trenches and Grading	Excavating and Trenches	Back fill. Sewerage Provided and Connected	
Concrete work and masonry	Basement walls completed and waterproofed		Chimney built. Drain tiles set
Carpentry and Insulation		Stills, joist and sub/ floor dow. Wall and partition framing up	Carpenter rough-in including cornice, window and door, frame set, roof completed
Plumbing & Heating		Rough-in plumbing completed	Plumbing pipes and air-conditioning ducts installed and concealed
Wiring and Fixtures			All rough wiring completed
Lathe and Plaster			Sheetrock installed
Tile Work			
Painting/Decorating			Exterior painted one coat
Sheet Metal tinning			
Miscellaneous			

PERCENTAGE COMPLETION CHART

ITEMS	70%	90%	100%
Excavating Trenches and Grading			
Concrete work and masonry	Exterior walls, porches & terrace floors completed		
Carpentry and Insulation	Exterior walls completed. Window sash & insulation installed	Standing trim on. All cupboard work completed. All doors hung. Finished hard-ware on. Finished floors laid. Garage completed.	
Wiring and Fixtures			Electric switches plates and fixtures installed
Lathe and Plaster	Completed		
Tile Work	Completed		
Painting Decorating	Exterior painted 1 and 2 coats		Painting and decorating completed
Sheet Metal Tinning		Sheet metal and tinning completed	
Miscellaneous		Linoleum laid. Weather stripping completed. Kitchen ventilating fan installed.	Window blinds installed. Floors sanded. Windows cleaned. Window & door screens installed.

RESIDENTIAL SCHEDULE

CLASS 1 DESCRIPTION

INFERIOR QUALITY

FRAME – BRICK

Residences of inferior quality construction meet minimum building codes and requirements. Exterior and interior finishes are plain and inexpensive with little attention given to detail, and are concerned mainly with function and not appearances.

a. Floors –Wood, carpet or linoleum.
b. Exterior Walls – Common exteriors are wood, composition siding or metal.
c. Windows – Frame or metal.
d. Roof – Corrugated metal sheet, asphalt roofing or wood shingles – low quality.
e. Interior Finish – Shiplap on wood studs, paneling or sheetrock.
f. Bathroom – Minimum basic fixtures.
g. Kitchen – Minimum cabinets, softwood or painted metal, laminated plastic, linoleum, or tile countertops.
h. Foundation – Substandard – piers or block.
i. Other –Minimum electrical. Wall or space heaters. Small or non-existent closets.

NOTE: Central Air and Heat as well as Fireplaces are not included in the base rate for this class. Central Heat and Air ($2.00 per sq. ft.) Central Heat only ($1.25 per sq. ft.) Fireplace $1,000 each.

Classify Attached Garage same as house. Attached garages shares a common wall with the residence.

Classify Detached Garage according to construction. Detached garages are freestanding.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Swimming pools: $4,500

Carport $2.00 sq. ft.

Revised: February 2014
February 2017

ONE STORY

One story residences have one story living area. The roof structure has medium slope. The attic space is limited and not intended for living area.

ONE AND ONE HALF STORY

One and one half story residences have two levels of living area. Characterized by a steep roof slope and dormers, the area of the upper level whether finished or unfinished, is usually 40% to 60% of the lower level.

TWO STORY

Two story residences have two levels of finished living area. The area of each floor is approximately the same. The roof structure has a medium slope. The attic space is limited and not designed for usable living area.

Information obtained from Marshall & Swift Residential Handbook
2015

DEPRECIATION SCHEDULE

An estimate of normal physical deterioration and normal obsolescence, expressed as a percent of reproduction cost new, can be made if the user:

1. Rates the physical condition of the building and its degree of desirability and usefulness; and

2. Applies this rating, combined with the effective age, to determine percentage of depreciation from the depreciation table on the following page.

Ratings should be determined using the following descriptions:

(V) Very Good: Little or no evidence of deterioration, quite attractive and desirable.

(G) Good: Minor deterioration visible; attractive, desirable and useful.

(A) Average: Normal wear and tear apparent, average attractiveness and desirability.

(F) Fair: Definite deterioration, in need of repairing.

(P) Poor: Definite deterioration obvious; definitely undesirable and barely usable.

(U) Unsound: Building is definitely unsound and practically unfit for use. Could be salvage.

NOTE: Area factors will be determined according to location.

DEPRECIATION SCHEDULE

CLASS 1 & 2

RESIDENTIAL

	AGE							
CONDITION	**0 - 5**	**6 - 10**	**11 - 19**	**20 - 29**	**30 - 39**	**40 - 50**	**51 - 64**	**65 - UP**
VERY GOOD	10	15	20	25	30	35	40	45
GOOD	15	20	25	30	35	40	45	50
AVERAGE	20	25	30	35	40	45	50	55
FAIR	25	30	35	40	45	50	55	60
POOR	30	35	40	45	50	55	60	65
UNSOUND	35	40	45	50	55	65	75	80

FMV - Fair Market Value

Building Unfit for Use - Usually Salvage Value

ENTITY LEGEND

CODE	ENTITY
901	All of Jefferson County

SCHOOL LEGEND

CODE	SCHOOL
101	Beaumont ISD
103	Hamshire-Fannett ISD
105	Hardin-Jefferson ISD
107	Nederland ISD
109	Port Arthur ISD
111	Port Neches ISD
113	Sabine Pass ISD

CLASS CODE LEGEND

CLASS CODE	DEFINITION		
1F1	Class 1	Frame Construction	1 Story
1F15	Class 1	Frame Construction	1 1/2 Story
1F2	Class 1	Frame Construction	2 Story
1B1	Class 1	Brick Construction	1 Story
1B15	Class 1	Brick Construction	1 1/2 Story
1B2	Class 1	Brick Construction	2 Story
1AF1	Class 1 Townhouse	Frame Construction	1 Story
1AF15	Class 1 Townhouse	Frame Construction	1 1/2 Story
1AF2	Class 1 Townhouse	Frame Construction	2 Story
1AB1	Class 1 Townhouse	Brick Construction	1 Story
1AB15	Class 1 Townhouse	Brick Construction	1 1/2 Story
1AB2	Class 1 Townhouse	Brick Construction	2 Story
1DF1	Class 1 Duplex	Frame Construction	1 Story
1DF15	Class 1 Duplex	Frame Construction	1 1/2 Story
1DF2	Class 1 Duplex	Frame Construction	2 Story
1DB1	Class 1 Duplex	Brick Construction	1 Story
1DB15	Class 1 Duplex	Brick Construction	1 1/2 Story
1DB2	Class 1 Duplex	Brick Construction	2 Story

Jefferson Central Appraisal District

RESIDENTIAL BASE COST SCHEDULE

CLASS 1

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	1B1	1B15	1B2	1F1	1F15	1F2
00200	17.45	17.45	17.45	17.45	17.45	17.45
03000	12.43	12.43	12.43	12.43	12.43	12.43
12000	12.43	12.43	12.43	12.43	12.43	12.43
999999	12.43	12.43	12.43	12.43	12.43	12.43

Jefferson Central Appraisal District

GARAGE BASE COST SCHEDULE

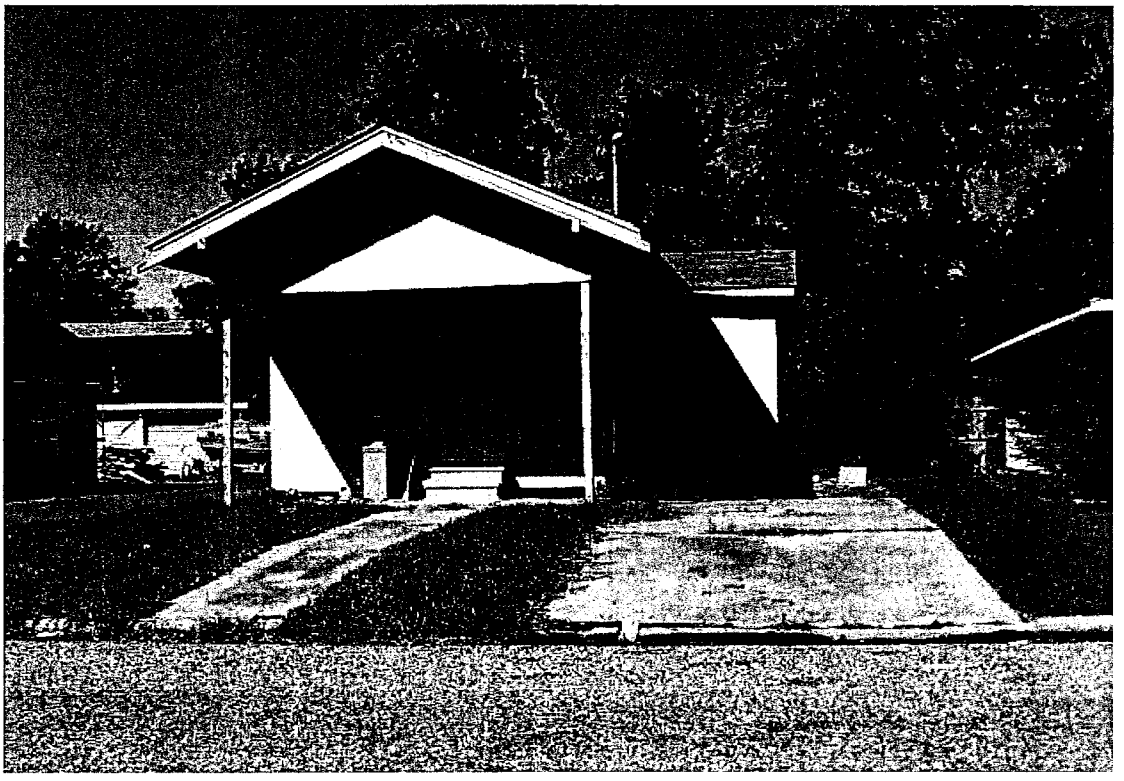
CLASS 1

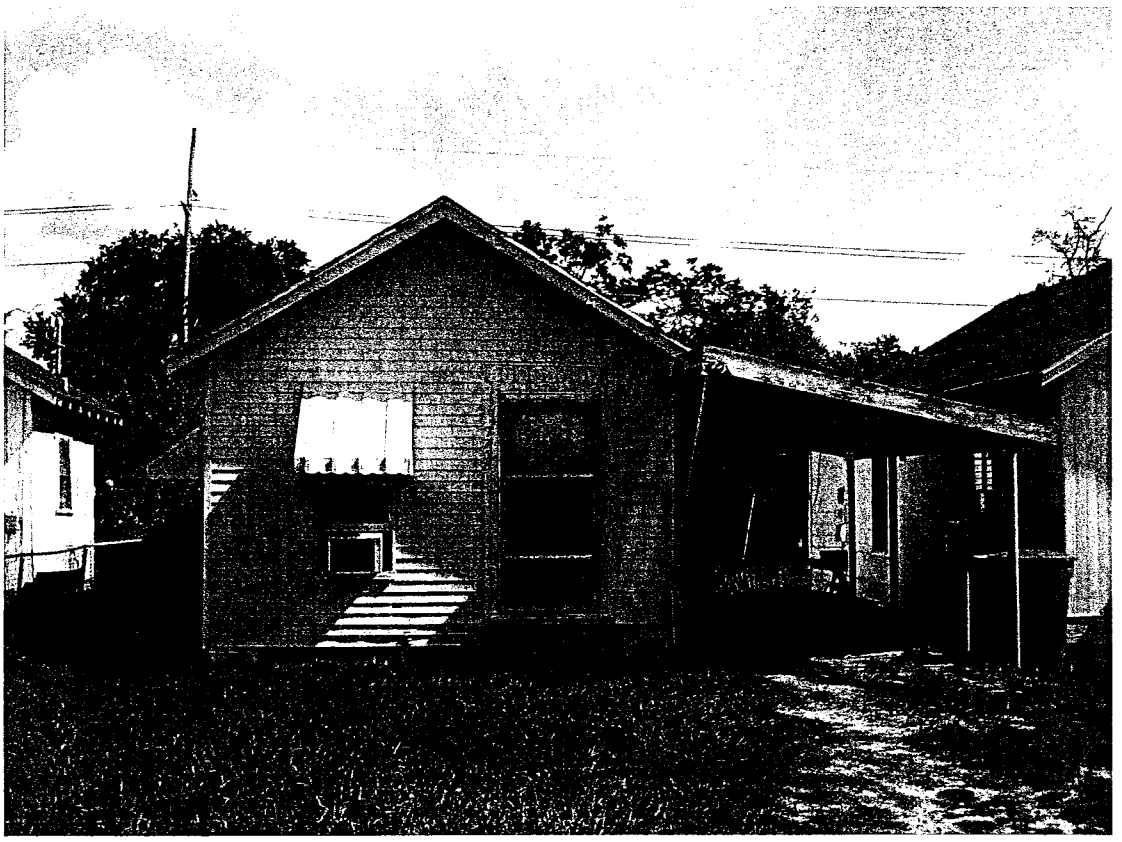
ATTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	1B1	1B15	1B2	1F1	1F15	1F2
00200	16.50	16.50	16.50	16.00	16.00	16.00
00300	16.17	16.17	16.17	15.67	15.67	15.67
00400	15.83	15.83	15.83	15.33	15.33	15.33
00500	15.50	15.50	15.50	15.00	15.00	15.00
00600	15.50	15.50	15.50	15.00	15.00	15.00
01000	15.50	15.50	15.50	15.00	15.00	15.00
01100	15.50	15.50	15.50	15.00	15.00	15.00
01200	15.50	15.50	15.50	15.00	15.00	15.00
01400	15.50	15.50	15.50	15.00	15.00	15.00
01700	15.50	15.50	15.50	15.00	15.00	15.00
999999	15.50	15.50	15.50	15.00	15.00	15.00

DETTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	1B1	1B15	1B2	1F1	1F15	1F2
00200	17.50	17.50	17.50	16.50	16.50	16.50
00300	17.17	17.17	17.17	16.17	16.17	16.17
00400	16.83	16.83	16.83	15.83	15.83	15.83
00500	16.50	16.50	16.50	15.50	15.50	15.50
00600	16.50	16.50	16.50	15.50	15.50	15.50
01000	16.50	16.50	16.50	15.50	15.50	15.50
01100	16.50	16.50	16.50	15.50	15.50	15.50
01200	16.50	16.50	16.50	15.50	15.50	15.50
01400	16.50	16.50	16.50	15.50	15.50	15.50
01700	16.50	16.50	16.50	15.50	15.50	15.50
999999	16.50	16.50	16.50	15.50	15.50	15.50





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CLASS 2 DESCRIPTION

LOW QUALITY

FRAME – BRICK

Residences of low quality construction meet minimum building codes and requirements. Plain design built from average quality materials and workmanship. Generally meets minimum construction requirements.

a. Floors –Often wood, asphalt tile and carpet.
b. Exterior Walls – Common exterior are asbestos, asphalt, vinyl, wood or concrete block, brick or masonry.
c. Windows – Average quality frame or metal.
d. Roof – Metal, wood shingles or composition.
e. Interior Finish – Drywall, wallpaper or wood paneling.
f. Bathroom – Basic fixtures.
g. Kitchen – Minimum cabinets, softwood or painted metal, laminated plastic, linoleum, or tile countertops. Minimum built-in appliances.
h. Foundation – Piers, chain wall or concrete slab.
i. Other –Wall or spare heaters, minimum light fixtures and outlets.

NOTE: Central Air and Heat as well as Fireplaces are not included in the base rate for this class. Central Heat and Air ($3.50 per sq. ft.) Central Heat only ($2.00 per sq. ft.) Fireplace $1,500 each.

Classify Attached Garage same as house. Attached garages shares a common wall with the residence.

Classify Detached Garage according to construction. Detached garages are freestanding.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Swimming pools: $7,000

Carport $7.00 sq. ft.

Revised: February 2014
February 2017

ONE STORY

One story residences have one story living area. The roof structure has medium slope. The attic space is limited and not intended for living area.

ONE AND ONE HALF STORY

One and one half story residences have two levels of living area. Characterized by a steep roof slope and dormers, the area of the upper level whether finished or unfinished, is usually 40% to 60% of the lower level.

TWO STORY

Two story residences have two levels of finished living area. The area of each floor is approximately the same. The roof structure has a medium slope. The attic space is limited and not designed for usable living area.

Information obtained from Marshall & Swift Residential Handbook
2015

DEPRECIATION SCHEDULE

An estimate of normal physical deterioration and normal obsolescence, expressed as a percent of reproduction cost new, can be made if the user:

1. Rates the physical condition of the building and its degree of desirability and usefulness; and

2. Applies this rating, combined with the effective age, to determine percentage of depreciation from the depreciation table on the following page.

Ratings should be determined using the following descriptions:

(V) Very Good: Little or no evidence of deterioration, quite attractive and desirable.

(G) Good: Minor deterioration visible; attractive, desirable and useful.

(A) Average: Normal wear and tear apparent, average attractiveness and desirability.

(F) Fair: Definite deterioration, in need of repairing.

(P) Poor: Definite deterioration obvious; definitely undesirable and barely usable.

(U) Unsound: Building is definitely unsound and practically unfit for use. Could be salvage.

NOTE: Area factors will be determined according to location.

DEPRECIATION SCHEDULE

CLASS 1 & 2

RESIDENTIAL

	AGE							
CONDITION	**0 - 5**	**6 - 10**	**11 - 19**	**20 - 29**	**30 - 39**	**40 - 50**	**51 - 64**	**65 - UP**
VERY GOOD	10	15	20	25	30	35	40	45
GOOD	15	20	25	30	35	40	45	50
AVERAGE	20	25	30	35	40	45	50	55
FAIR	25	30	35	40	45	50	55	60
POOR	30	35	40	45	50	55	60	65
UNSOUND	35	40	45	50	55	65	75	80

FMV - Fair Market Value

Building Unfit for Use - Usually Salvage Value

ENTITY LEGEND

CODE	ENTITY
901	All of Jefferson County

SCHOOL LEGEND

CODE	SCHOOL
101	Beaumont ISD
103	Hamshire-Fannett ISD
105	Hardin-Jefferson ISD
107	Nederland ISD
109	Port Arthur ISD
111	Port Neches ISD
113	Sabine Pass ISD

CLASS CODE LEGEND

CLASS CODE	DEFINITION		
2F1	Class 2	Frame Construction	1 Story
2F15	Class 2	Frame Construction	1 1/2 Story
2F2	Class 2	Frame Construction	2 Story
2B1	Class 2	Brick Construction	1 Story
2B15	Class 2	Brick Construction	1 1/2 Story
2B2	Class 2	Brick Construction	2 Story
2AF1	Class 2 Townhouse	Frame Construction	1 Story
2AF15	Class 2 Townhouse	Frame Construction	1 1/2 Story
2AF2	Class 2 Townhouse	Frame Construction	2 Story
2AB1	Class 2 Townhouse	Brick Construction	1 Story
2AB15	Class 2 Townhouse	Brick Construction	1 1/2 Story
2AB2	Class 2 Townhouse	Brick Construction	2 Story
2DF1	Class 2 Duplex	Frame Construction	1 Story
2DF15	Class 2 Duplex	Frame Construction	1 1/2 Story
2DF2	Class 2 Duplex	Frame Construction	2 Story
2DB1	Class 2 Duplex	Brick Construction	1 Story
2DB15	Class 2 Duplex	Brick Construction	1 1/2 Story
2DB2	Class 2 Duplex	Brick Construction	2 Story

Jefferson Central Appraisal District

RESIDENTIAL BASE COST SCHEDULE

CLASS 2

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	2B1	2B15	2B2	2F1	2F15	2F2
00200	101.22	93.47	93.47	93.06	84.29	84.29
03000	56.16	56.16	56.16	54.06	54.06	54.06
12000	32.18	30.98	30.98	30.98	30.98	30.98
999999	32.18	30.98	30.98	30.98	30.98	30.98

Jefferson Central Appraisal District

GARAGE BASE COST SCHEDULE

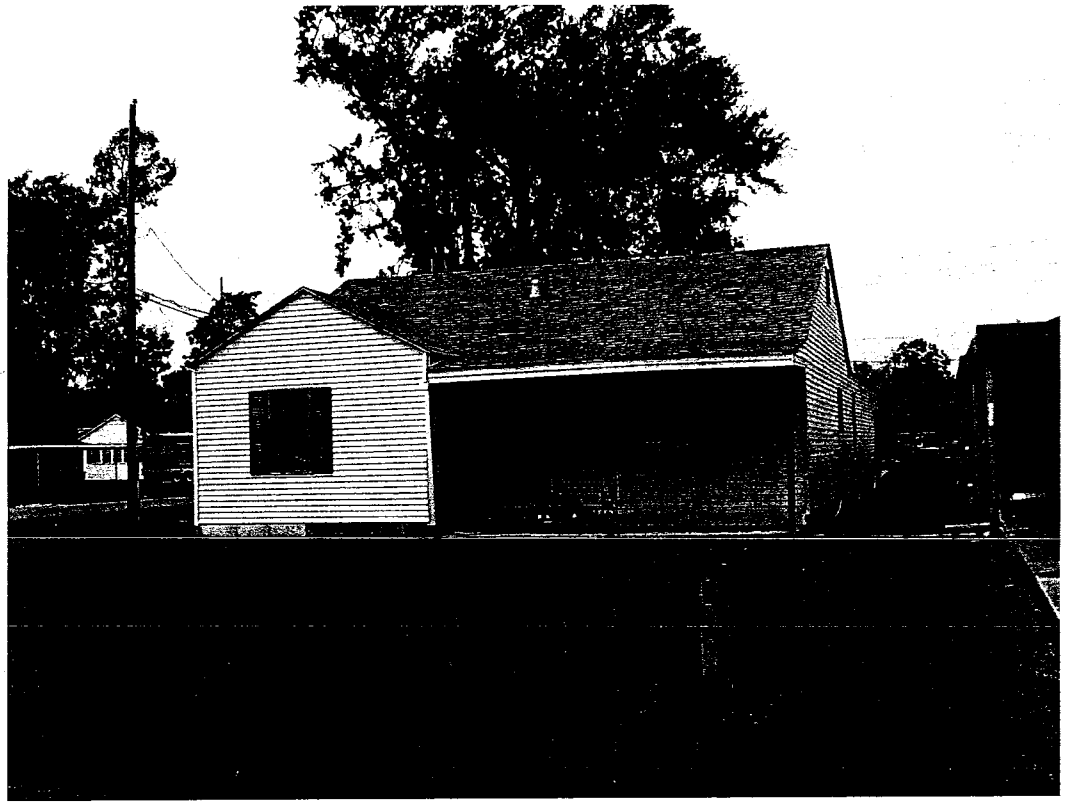
CLASS 2

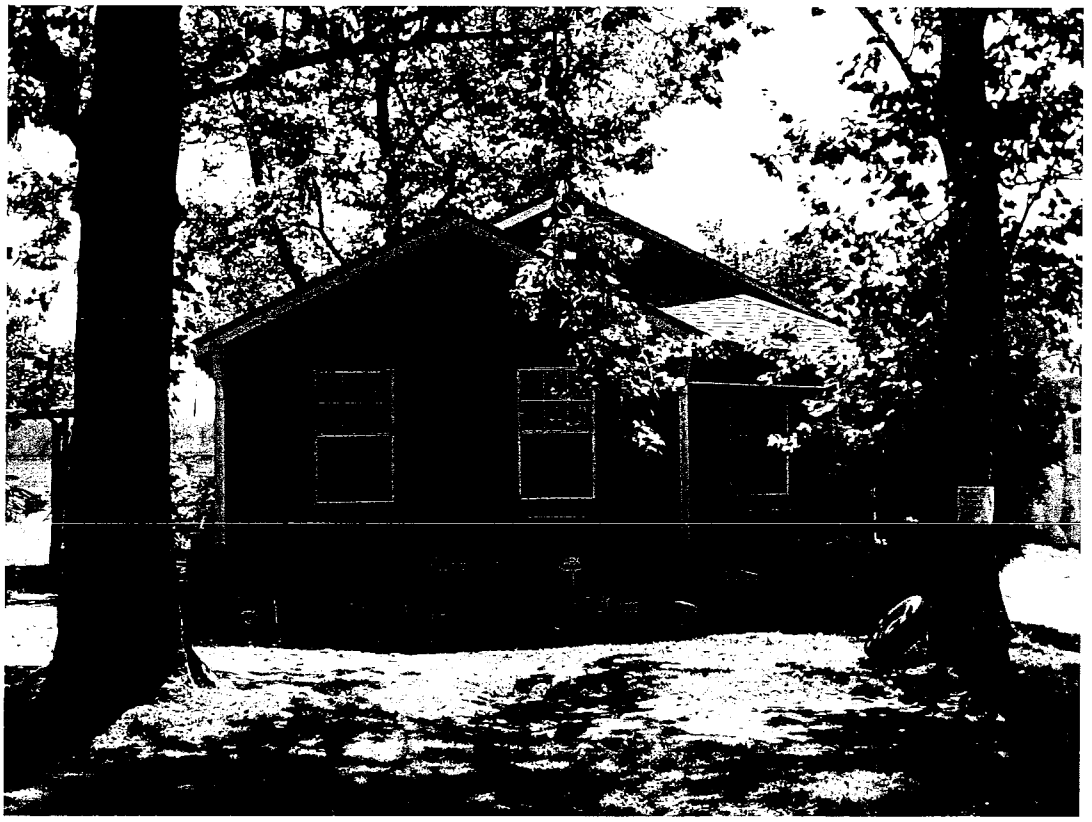
ATTACHED

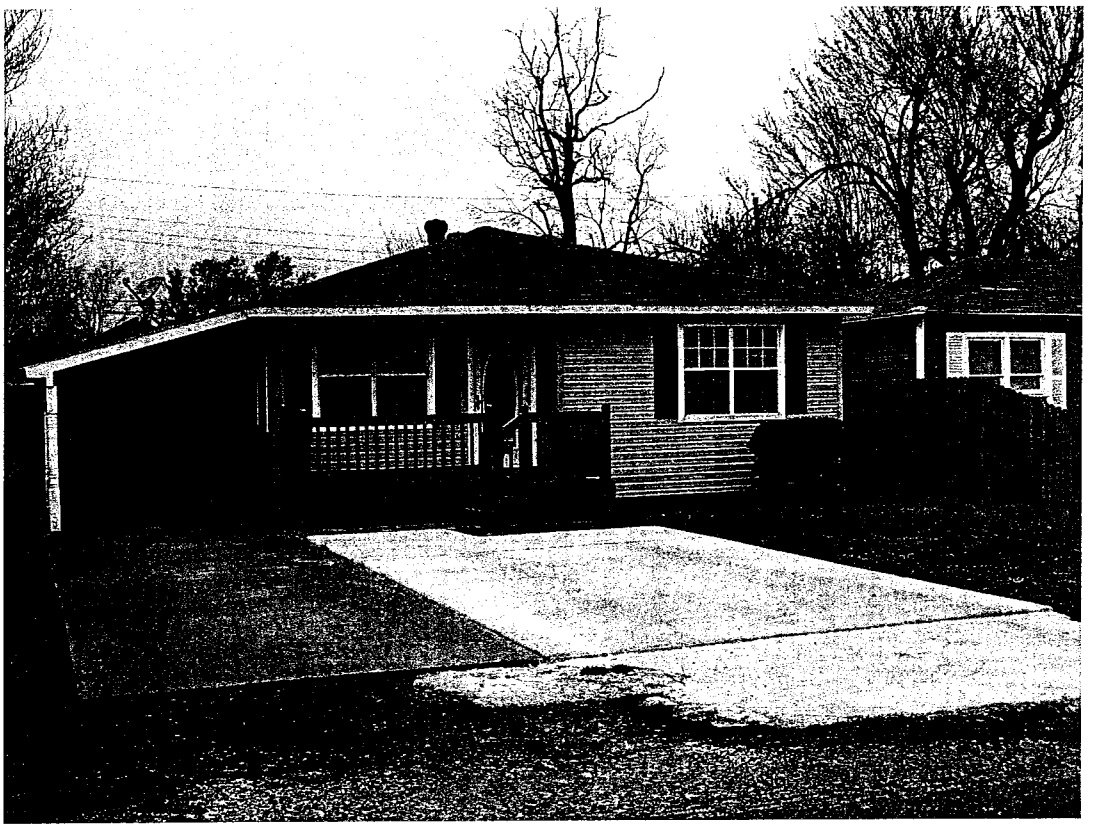
SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	2B1	2B15	2B2	2F1	2F15	2F2
00200	23.00	23.00	23.00	21.00	21.00	21.00
00300	22.25	22.25	22.25	20.42	20.42	20.42
00400	21.50	21.50	21.50	19.83	19.83	19.83
00500	20.75	20.75	20.75	19.25	19.25	19.25
00600	20.00	20.00	20.00	18.67	18.67	18.67
01000	17.00	17.00	17.00	16.33	16.33	16.33
01100	16.25	16.25	16.25	15.75	15.75	15.75
01200	15.50	15.50	15.50	15.17	15.17	15.17
01400	15.50	15.50	15.50	14.00	14.00	14.00
01700	15.50	15.50	15.50	14.00	14.00	14.00
999999	15.50	15.50	15.50	14.00	14.00	14.00

DETTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	2B1	2B15	2B2	2F1	2F15	2F2
00200	33.00	33.00	33.00	27.50	27.50	27.50
00300	31.70	31.70	31.70	26.45	26.45	26.45
00400	30.40	30.40	30.40	25.40	25.40	25.40
00500	29.10	29.10	29.10	24.35	24.35	24.35
00600	27.80	27.80	27.80	23.30	23.30	23.30
01000	22.60	22.60	22.60	19.10	19.10	19.10
01100	21.30	21.30	21.30	18.05	18.05	18.05
01200	20.00	20.00	20.00	17.00	17.00	17.00
01400	20.00	20.00	20.00	17.00	17.00	17.00
01700	20.00	20.00	20.00	17.00	17.00	17.00
999999	20.00	20.00	20.00	17.00	17.00	17.00







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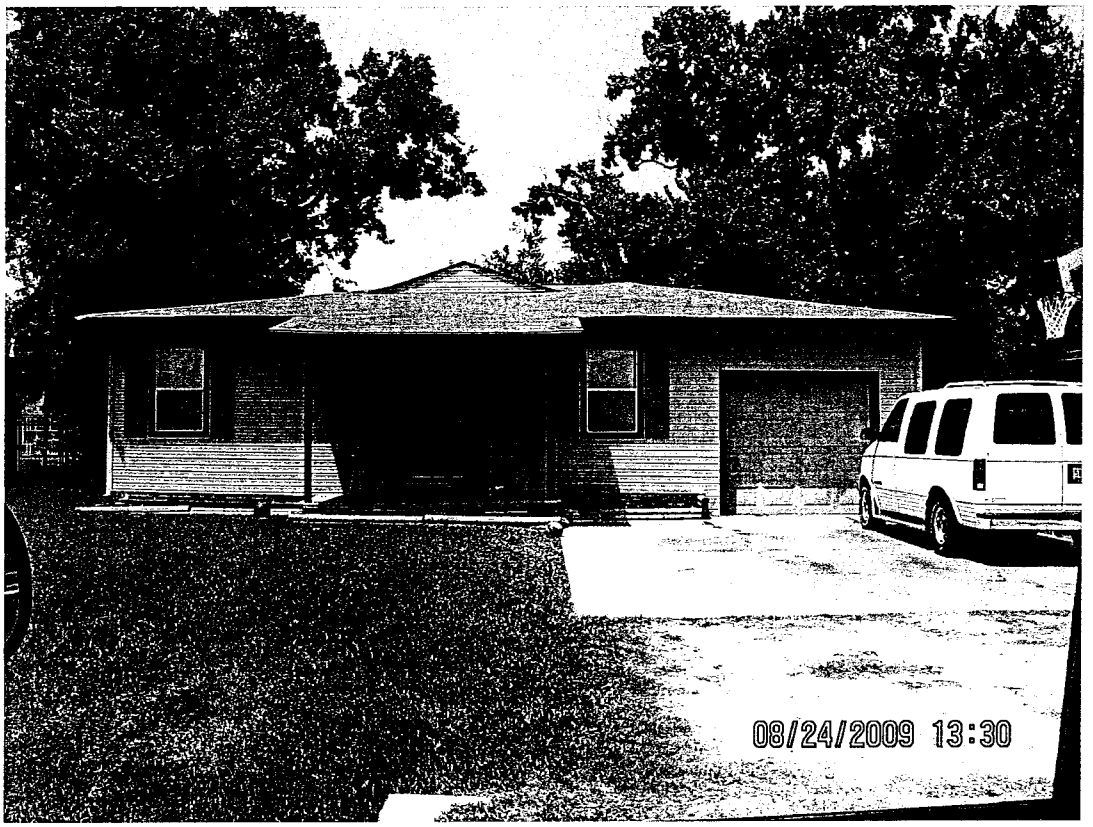
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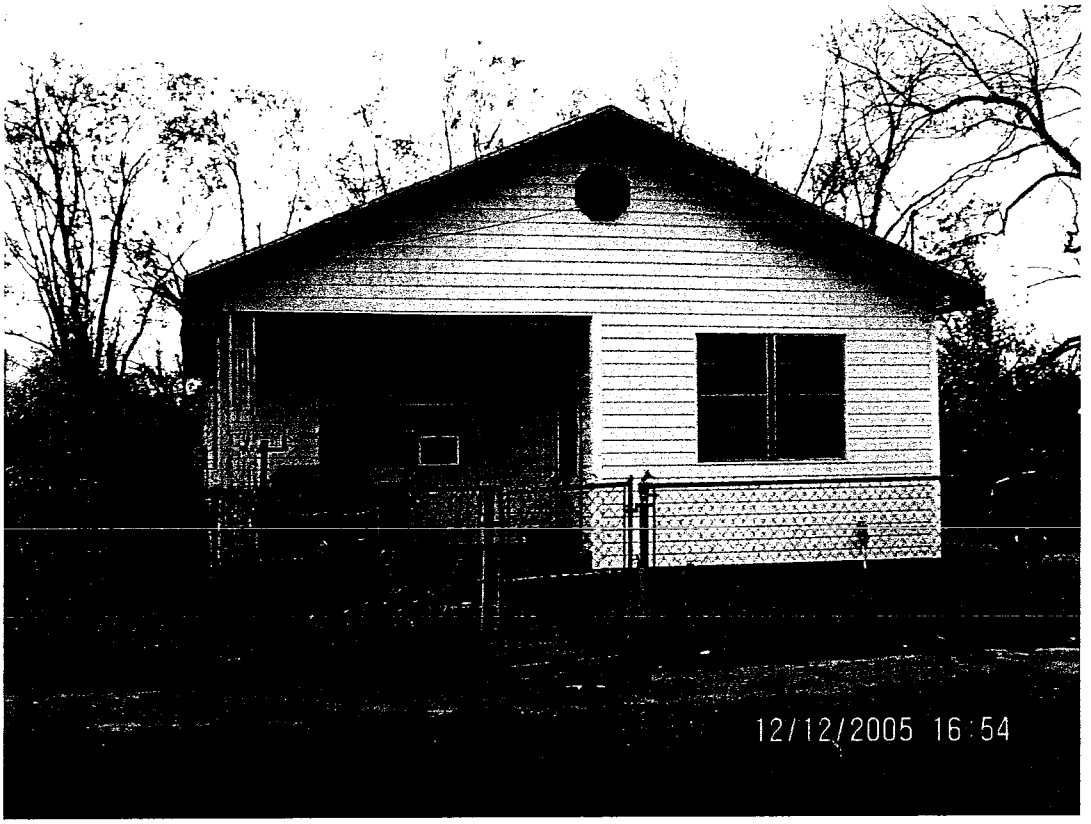
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CLASS 3 DESCRIPTION

AVERAGE QUALITY

FRAME – BRICK

Residences of average quality are frequently mass produced. Average to low-cost production is a primary consideration. Generally meets minimum construction requirements of building codes and lending institutions. Simple design built from standard or designer plans with average quality materials and workmanship. A dining area, den or family room is common.

a. Floors –Wood or carpeting, vinyl asbestos tile or ceramic tile.
b. Exterior Walls – Vinyl, wood, aluminum, brick or other masonry.
c. Windows – Production double-hung or slide-by, aluminum or wood.
d. Roof – Metal, asphalt shingles common, over-hang and soffit, average detail.
e. Interior Finish – Drywall, paneling or wallpaper, medium-priced hardware.
f. Bathroom – One, one and a half, or two baths standard.
g. Kitchen – Production cabinets, plastic countertop.
h. Foundation – Piers, chain wall or concrete slab.
i. Other – May or may not have central heat, central air or fireplace. Minimum building, adequate lighting and fixtures.

NOTE: May or may not include Fireplaces in the base rate for this class. Fireplace $2,000 each.

Classify Attached Garage same as house. Attached garages shares a common wall with the residence.

Classify Detached Garage according to construction. Detached garages are freestanding.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Swimming pools: $7,000

Carport $7.50 sq. ft.

Revised: May 2016
February 2017

ONE STORY

One story residences have one story living area. The roof structure has medium slope. The attic space is limited and not intended for living area.

ONE AND ONE HALF STORY

One and one half story residences have two levels of living area. Characterized by a steep roof slope and dormers, the area of the upper level whether finished or unfinished, is usually 40% to 60% of the lower level.

TWO STORY

Two story residences have two levels of finished living area. The area of each floor is approximately the same. The roof structure has a medium slope. The attic space is limited and not designed for usable living area.

Information obtained from Marshall & Swift Residential Handbook
2015

DEPRECIATION SCHEDULE

An estimate of normal physical deterioration and normal obsolescence, expressed as a percent of reproduction cost new, can be made if the user:

1. Rates the physical condition of the building and its degree of desirability and usefulness; and

2. Applies this rating, combined with the effective age, to determine percentage of depreciation from the depreciation table on the following page.

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(G) Good: Minor deterioration visible; attractive, desirable and useful.

(A) Average: Normal wear and tear apparent, average attractiveness and desirability.

(F) Fair: Definite deterioration, in need of repairing.

(P) Poor: Definite deterioration obvious; definitely undesirable and barely usable.

(U) Unsound: Building is definitely unsound and practically unfit for use. Could be salvage.

NOTE: Area factors will be determined according to location.

DEPRECIATION SCHEDULE

CLASS 3 & 4

RESIDENTIAL & TOWNHOMES

	AGE							
CONDITION	**0 - 5**	**6 - 10**	**11 - 19**	**20 - 29**	**30 - 39**	**40 - 50**	**51 - 64**	**65 - UP**
VERY GOOD	5	10	15	20	25	30	35	40
GOOD	10	15	20	25	30	35	40	45
AVERAGE	15	20	25	30	35	40	45	50
FAIR	20	25	30	35	40	45	50	55
POOR	25	30	35	40	45	50	55	60
UNSOUND	30	35	40	45	50	60	70	75

FMV - Fair Market Value

Building Unfit for Use - Usually Salvage Value

ENTITY LEGEND

CODE	ENTITY
901	All of Jefferson County

SCHOOL LEGEND

CODE	SCHOOL
101	Beaumont ISD
103	Hamshire-Fannett ISD
105	Hardin-Jefferson ISD
107	Nederland ISD
109	Port Arthur ISD
111	Port Neches ISD
113	Sabine Pass ISD

CLASS CODE LEGEND

CLASS CODE		DEFINITION	
3F1	Class 3	Frame Construction	1 Story
3F15	Class 3	Frame Construction	1 1/2 Story
3F2	Class 3	Frame Construction	2 Story
3B1	Class 3	Brick Construction	1 Story
3B15	Class 3	Brick Construction	1 1/2 Story
3B2	Class 3	Brick Construction	2 Story
3AF1	Class 3 Townhouse	Frame Construction	1 Story
3AF15	Class 3 Townhouse	Frame Construction	1 1/2 Story
3AF2	Class 3 Townhouse	Frame Construction	2 Story
3AB1	Class 3 Townhouse	Brick Construction	1 Story
3AB15	Class 3 Townhouse	Brick Construction	1 1/2 Story
3AB2	Class 3 Townhouse	Brick Construction	2 Story
3DF1	Class 3 Duplex	Frame Construction	1 Story
3DF15	Class 3 Duplex	Frame Construction	1 1/2 Story
3DF2	Class 3 Duplex	Frame Construction	2 Story
3DB1	Class 3 Duplex	Brick Construction	1 Story
3DB15	Class 3 Duplex	Brick Construction	1 1/2 Story
3DB2	Class 3 Duplex	Brick Construction	2 Story

Jefferson Central Appraisal District

RESIDENTIAL BASE COST SCHEDULE

CLASS 3

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	3B1	3B15	3B2	3F1	3F15	3F2
00200	111.82	92.23	92.23	102.64	86.61	86.61
03000	69.02	64.57	64.57	65.26	62.11	62.11
12000	43.50	40.69	40.69	41.13	39.14	39.14
999999	43.50	40.69	40.69	41.13	39.14	39.14

Jefferson Central Appraisal District

GARAGE BASE COST SCHEDULE

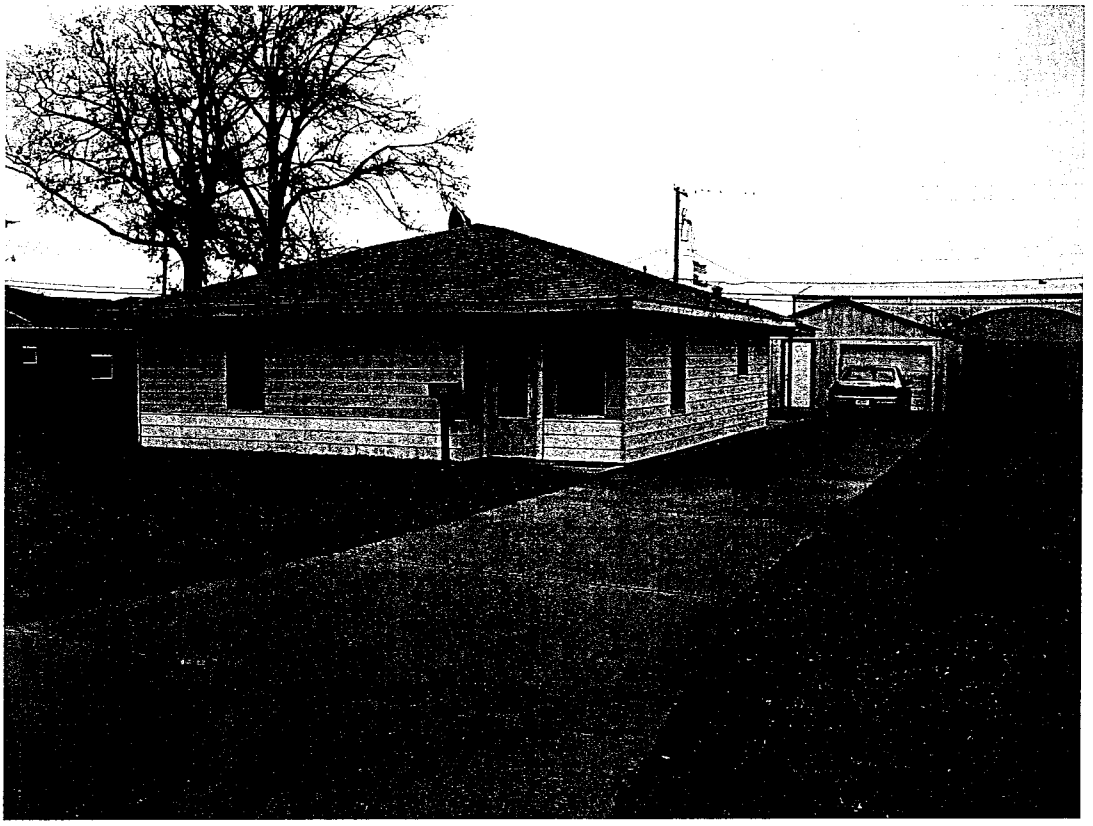
CLASS 3

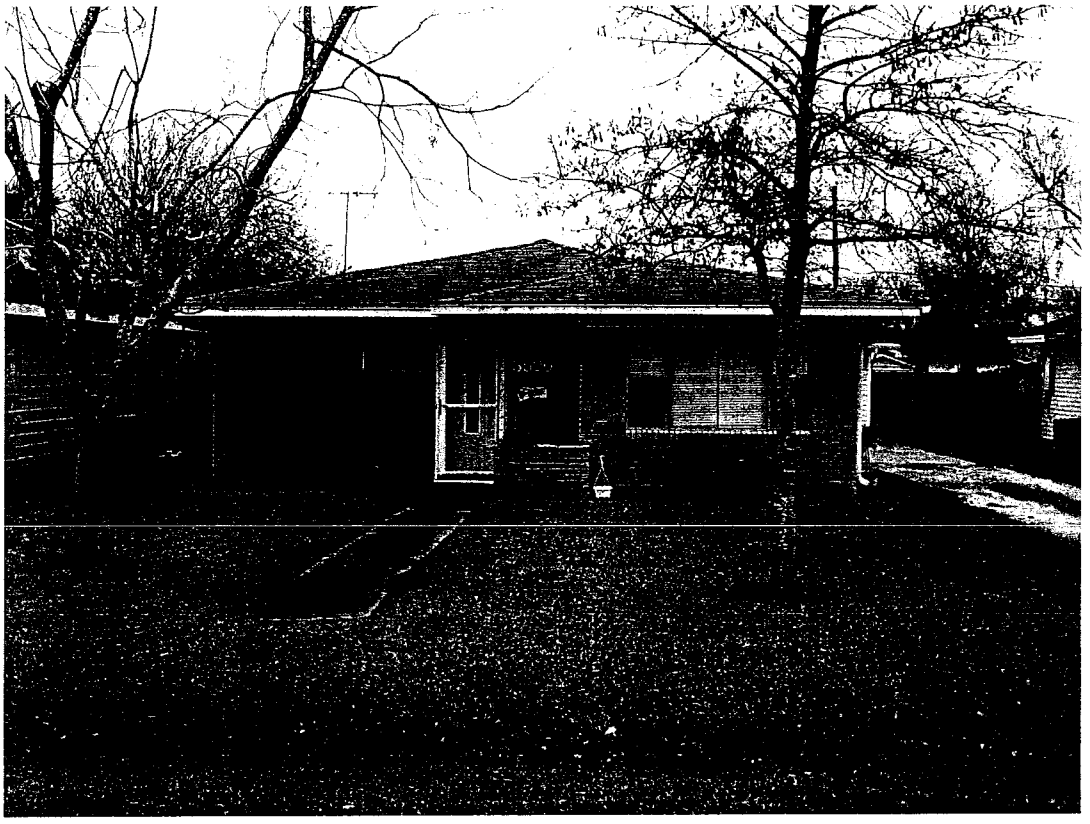
ATTACHED

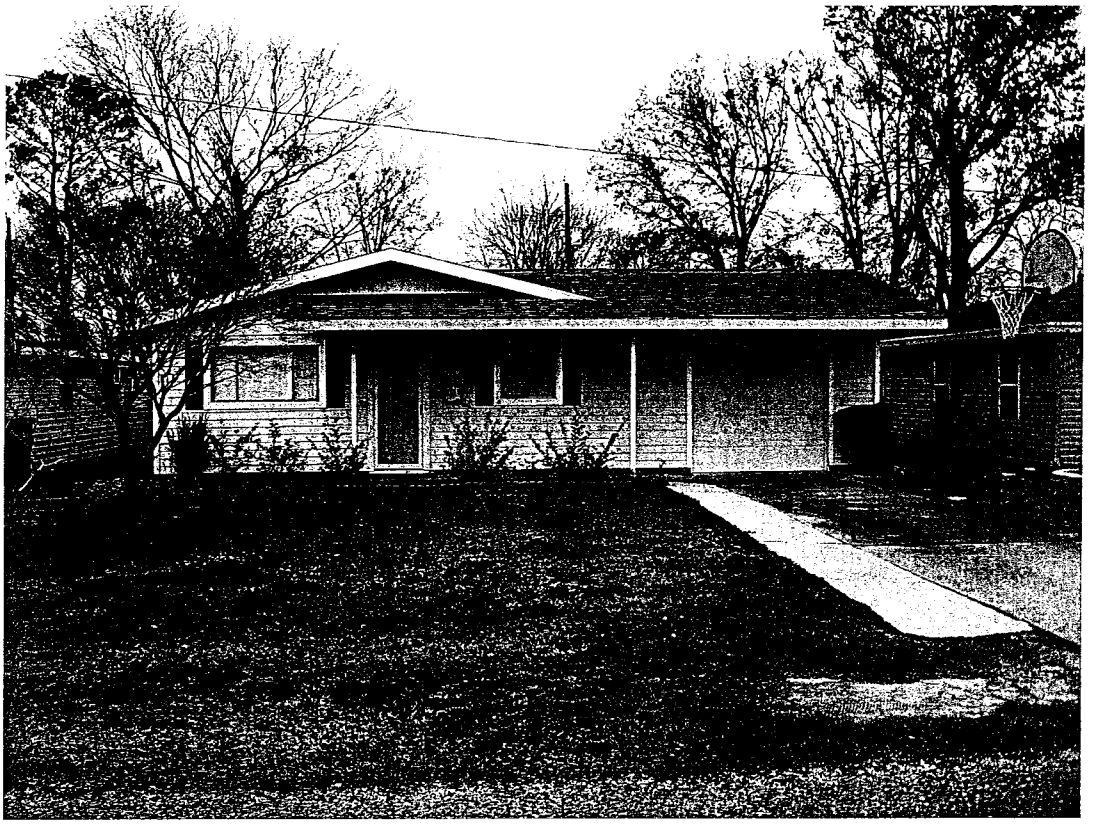
SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	3B1	3B15	3B2	3F1	3F15	3F2
00200	27.00	27.00	27.00	24.00	24.00	24.00
00300	26.10	26.10	26.10	23.20	23.20	23.20
00400	25.20	25.20	25.20	22.40	22.40	22.40
00500	24.30	24.30	24.30	21.60	21.60	21.60
00600	23.40	23.40	23.40	20.80	20.80	20.80
01000	19.80	19.80	19.80	17.60	17.60	17.60
01100	18.90	18.90	18.90	16.80	16.80	16.80
01200	18.00	18.00	18.00	16.00	16.00	16.00
01400	18.00	18.00	18.00	16.00	16.00	16.00
01700	18.00	18.00	18.00	16.00	16.00	16.00
999999	18.00	18.00	18.00	16.00	16.00	16.00

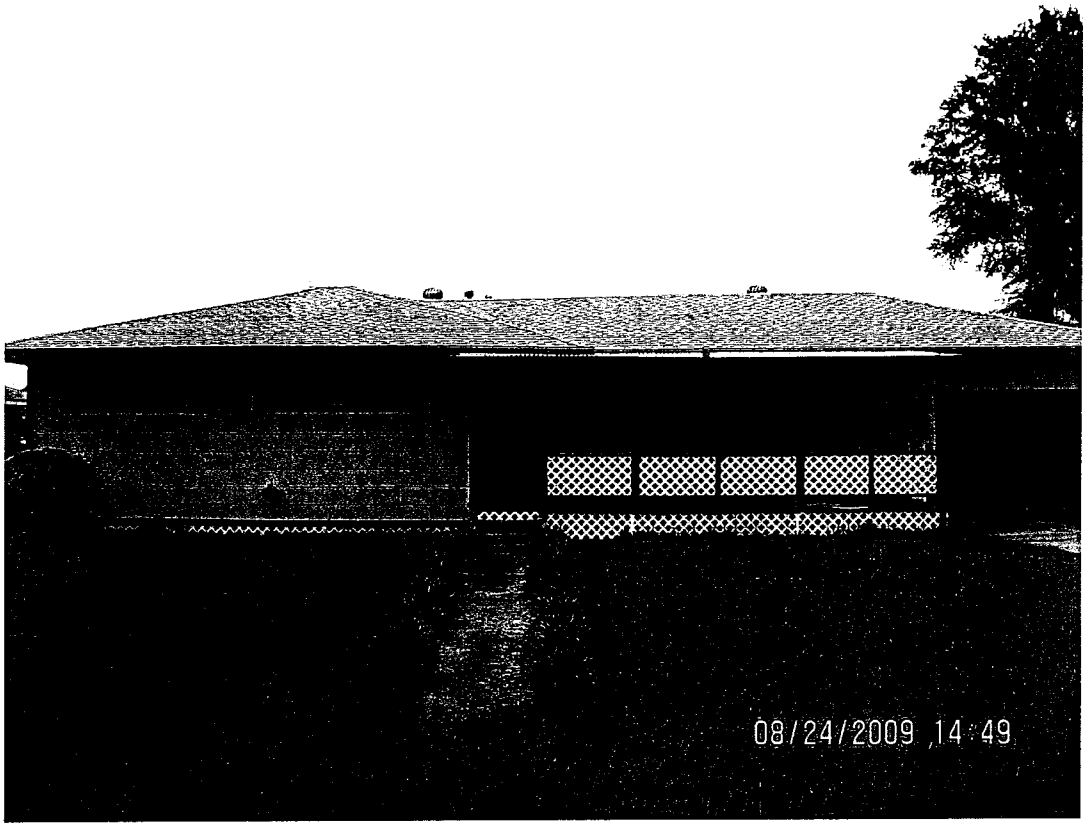
DETTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	3B1	3B15	3B2	3F1	3F15	3F2
00200	38.00	38.00	38.00	33.00	33.00	33.00
00300	36.50	36.50	36.50	31.60	31.60	31.60
00400	35.00	35.00	35.00	30.20	30.20	30.20
00500	33.50	33.50	33.50	28.80	28.80	28.80
00600	32.00	32.00	32.00	27.40	27.40	27.40
01000	26.00	26.00	26.00	21.80	21.80	21.80
01100	24.50	24.50	24.50	20.40	20.40	20.40
01200	23.00	23.00	23.00	19.00	19.00	19.00
01400	23.00	23.00	23.00	19.00	19.00	19.00
01700	23.00	23.00	23.00	19.00	19.00	19.00
999999	23.00	23.00	23.00	19.00	19.00	19.00





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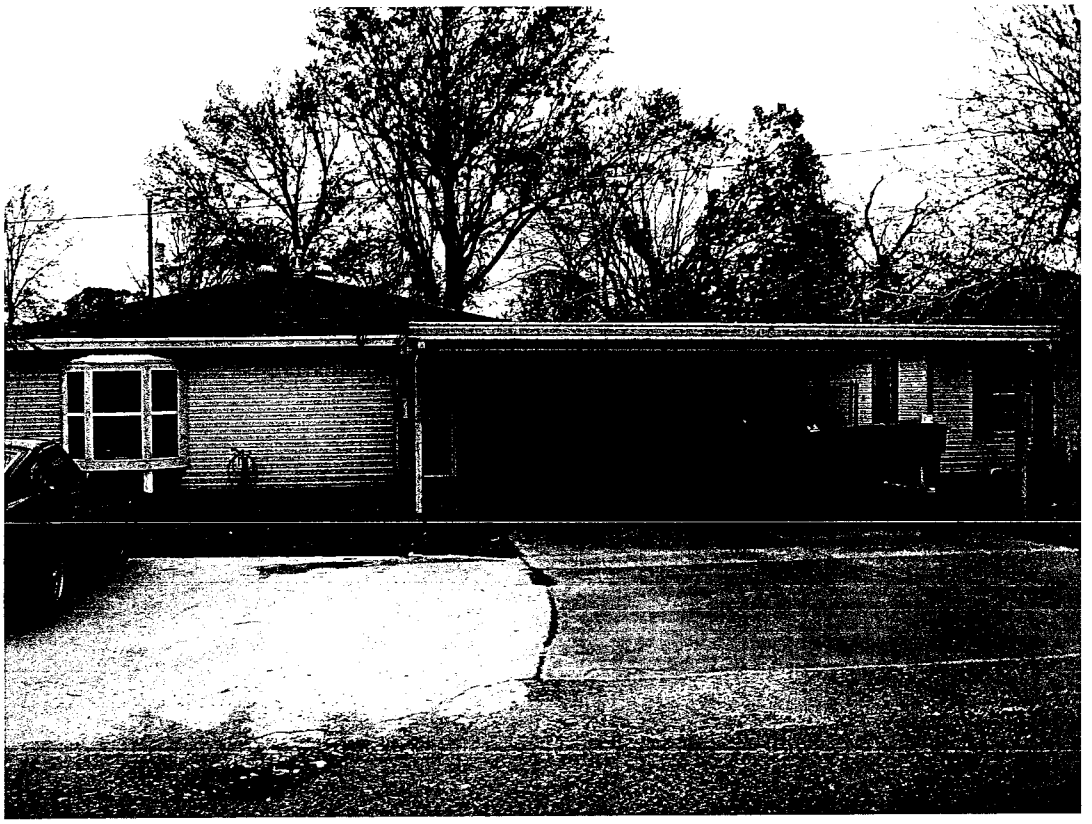

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CLASS 4 DESCRIPTION

ABOVE AVERAGE QUALITY

FRAME – BRICK

Residences of above average quality may be mass produced or built for individual owner. Generally meets or exceeds building codes and lending agency requirements. Some attention is given to design and appearance, nominal number of built-ins may be included. Individual design, average to above average quality materials and workmanship, dining room and den common.

a. Floors – Hardwood, vinyl, ceramic tile, or carpeting, slate or other inlaid stone common in foyer.
b. Exterior Walls – Common exteriors are wood, aluminum, cedar shingles, stucco, quality brick or native stone.
c. Windows – Production double-hung or casement, wood or aluminum.
d. Roof – Metal, asphalt shingles, wood shingles or equivalent.
e. Interior Finish – Quality drywall, paneling or wall covering.
f. Bathroom – One, one and a half, two or two and a half baths common, ceramic tile or fiberglass tub recess.
g. Kitchen – Ample cabinets, wood veneer or hardwood, plastic or tile countertop.
h. Other –Central Heat and Air standard.

NOTE: May or may not include fireplace. Fireplace is not a factor in this class. (Extra fireplace $2,500 each).

Classify Attached Garage same as house. Attached garages shares a common wall with the residence.

Classify Detached Garage according to construction. Detached garages are freestanding.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Swimming pools: $7,000

Carport $8.25 sq. ft.

Revised: February 2014
February 2017

ONE STORY

One story residences have one story living area. The roof structure has medium slope. The attic space is limited and not intended for living area.

ONE AND ONE HALF STORY

One and one half story residences have two levels of living area. Characterized by a steep roof slope and dormers, the area of the upper level whether finished or unfinished, is usually 40% to 60% of the lower level.

TWO STORY

Two story residences have two levels of finished living area. The area of each floor is approximately the same. The roof structure has a medium slope. The attic space is limited and not designed for usable living area.

Information obtained from Marshall & Swift Residential Handbook
2015

DEPRECIATION SCHEDULE

An estimate of normal physical deterioration and normal obsolescence, expressed as a percent of reproduction cost new, can be made if the user:

1. Rates the physical condition of the building and its degree of desirability and usefulness; and

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(G) Good: Minor deterioration visible; attractive, desirable and useful.

(A) Average: Normal wear and tear apparent, average attractiveness and desirability.

(F) Fair: Definite deterioration, in need of repairing.

(P) Poor: Definite deterioration obvious; definitely undesirable and barely usable.

(U) Unsound: Building is definitely unsound and practically unfit for use. Could be salvage.

NOTE: Area factors will be determined according to location.

DEPRECIATION SCHEDULE

CLASS 3 & 4

RESIDENTIAL & TOWNHOMES

	AGE							
CONDITION	**0 - 5**	**6 - 10**	**11 - 19**	**20 - 29**	**30 - 39**	**40 - 50**	**51 - 64**	**65 - UP**
VERY GOOD	5	10	15	20	25	30	35	40
GOOD	10	15	20	25	30	35	40	45
AVERAGE	15	20	25	30	35	40	45	50
FAIR	20	25	30	35	40	45	50	55
POOR	25	30	35	40	45	50	55	60
UNSOUND	30	35	40	45	50	60	70	75

FMV - Fair Market Value

Building Unfit for Use - Usually Salvage Value

ENTITY LEGEND

CODE	ENTITY
901	All of Jefferson County

SCHOOL LEGEND

CODE	SCHOOL
101	Beaumont ISD
103	Hamshire-Fannett ISD
105	Hardin-Jefferson ISD
107	Nederland ISD
109	Port Arthur ISD
111	Port Neches ISD
113	Sabine Pass ISD

CLASS CODE LEGEND

CLASS CODE	DEFINITION		
4F1	Class 4	Frame Construction	1 Story
4F15	Class 4	Frame Construction	1 1/2 Story
4F2	Class 4	Frame Construction	2 Story
4B1	Class 4	Brick Construction	1 Story
4B15	Class 4	Brick Construction	1 1/2 Story
4B2	Class 4	Brick Construction	2 Story
4AF1	Class 4 Townhouse	Frame Construction	1 Story
4AF15	Class 4 Townhouse	Frame Construction	1 1/2 Story
4AF2	Class 4 Townhouse	Frame Construction	2 Story
4AB1	Class 4 Townhouse	Brick Construction	1 Story
4AB15	Class 4 Townhouse	Brick Construction	1 1/2 Story
4AB2	Class 4 Townhouse	Brick Construction	2 Story
4DF1	Class 4 Duplex	Frame Construction	1 Story
4DF15	Class 4 Duplex	Frame Construction	1 1/2 Story
4DF2	Class 4 Duplex	Frame Construction	2 Story
4DB1	Class 4 Duplex	Brick Construction	1 Story
4DB15	Class 4 Duplex	Brick Construction	1 1/2 Story
4DB2	Class 4 Duplex	Brick Construction	2 Story

Jefferson Central Appraisal District

RESIDENTIAL BASE COST SCHEDULE

CLASS 4

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	4B1	4B15	4B2	4F1	4F15	4F2
00200	120.41	100.12	100.12	116.28	92.96	92.96
03000	83.54	77.70	77.70	77.71	73.15	73.15
12000	52.65	48.97	48.97	48.97	46.10	46.10
999999	52.65	48.97	48.97	48.97	46.10	46.10

Jefferson Central Appraisal District

GARAGE BASE COST SCHEDULE

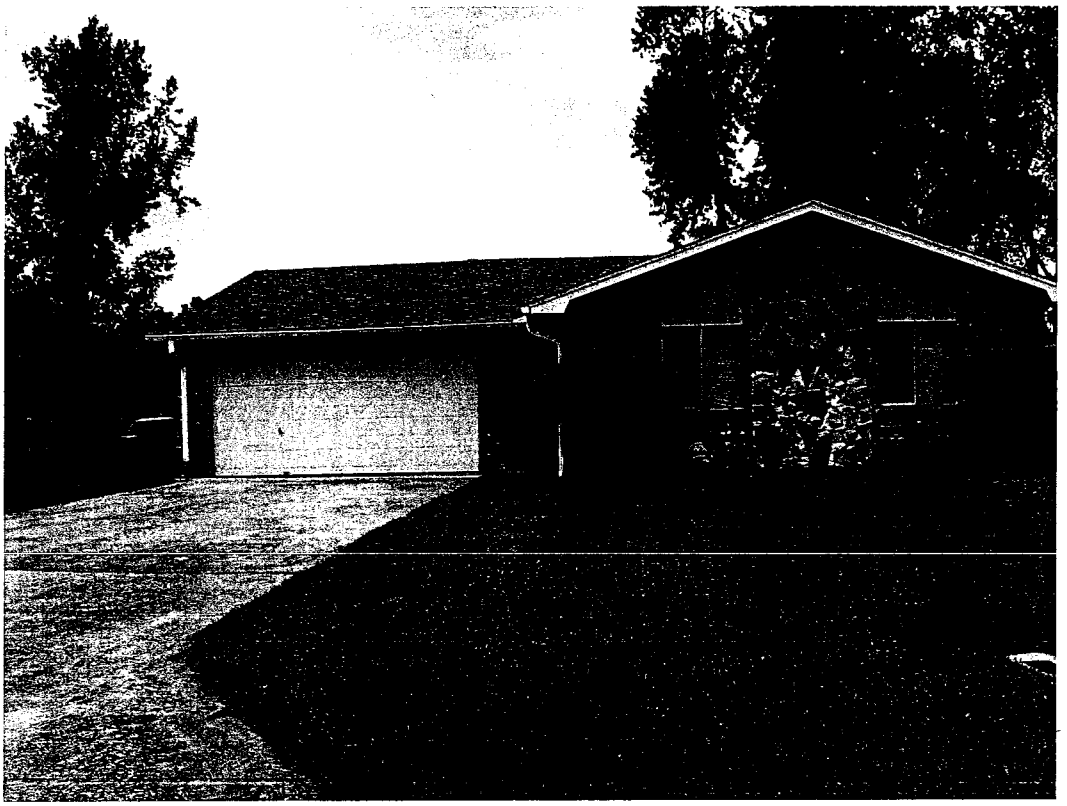
CLASS 4

ATTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	4B1	4B15	4B2	4F1	4F15	4F2
00200	32.00	32.00	32.00	28.00	28.00	28.00
00300	30.83	30.83	30.83	26.75	26.75	26.75
00400	29.67	29.67	29.67	25.50	25.50	25.50
00500	28.50	28.50	28.50	24.25	24.25	24.25
00600	27.33	27.33	27.33	23.00	23.00	23.00
01000	22.67	22.67	22.67	18.00	18.00	18.00
01100	21.50	21.50	21.50	18.00	18.00	18.00
01200	20.33	20.33	20.33	18.00	18.00	18.00
01400	18.00	18.00	18.00	18.00	18.00	18.00
01700	18.00	18.00	18.00	18.00	18.00	18.00
999999	18.00	18.00	18.00	18.00	18.00	18.00

DETTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	4B1	4B15	4B2	4F1	4F15	4F2
00200	39.00	39.00	39.00	34.50	34.50	34.50
00300	37.75	37.75	37.75	33.38	33.38	33.38
00400	36.50	36.50	36.50	32.25	32.25	32.25
00500	35.25	35.25	35.25	31.13	31.13	31.13
00600	34.00	34.00	34.00	30.00	30.00	30.00
01000	29.00	29.00	29.00	25.50	25.50	25.50
01100	27.75	27.75	27.75	24.38	24.38	24.38
01200	26.50	26.50	26.50	23.25	23.25	23.25
01400	24.00	24.00	24.00	21.00	21.00	21.00
01700	24.00	24.00	24.00	21.00	21.00	21.00
999999	24.00	24.00	24.00	21.00	21.00	21.00



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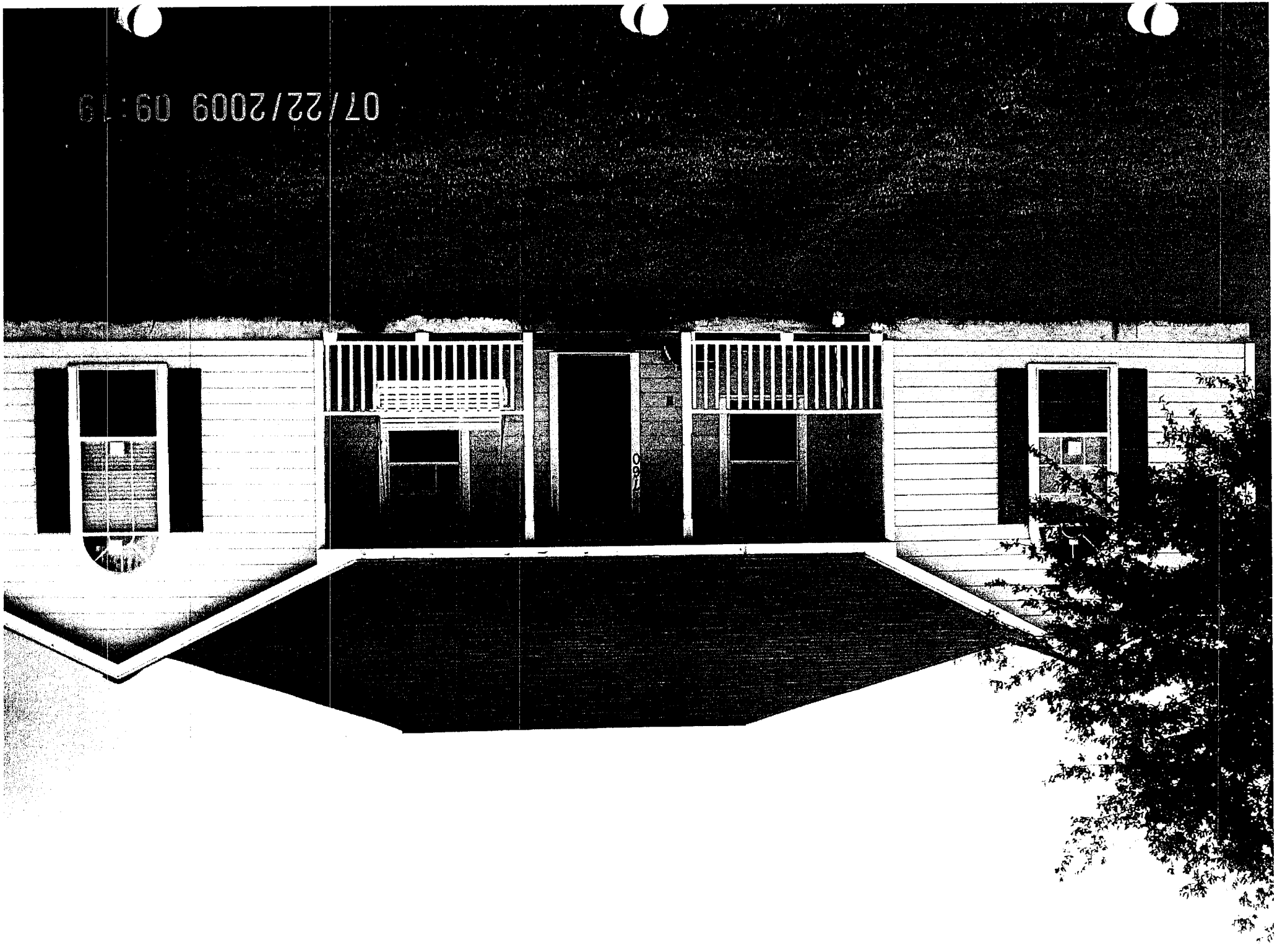
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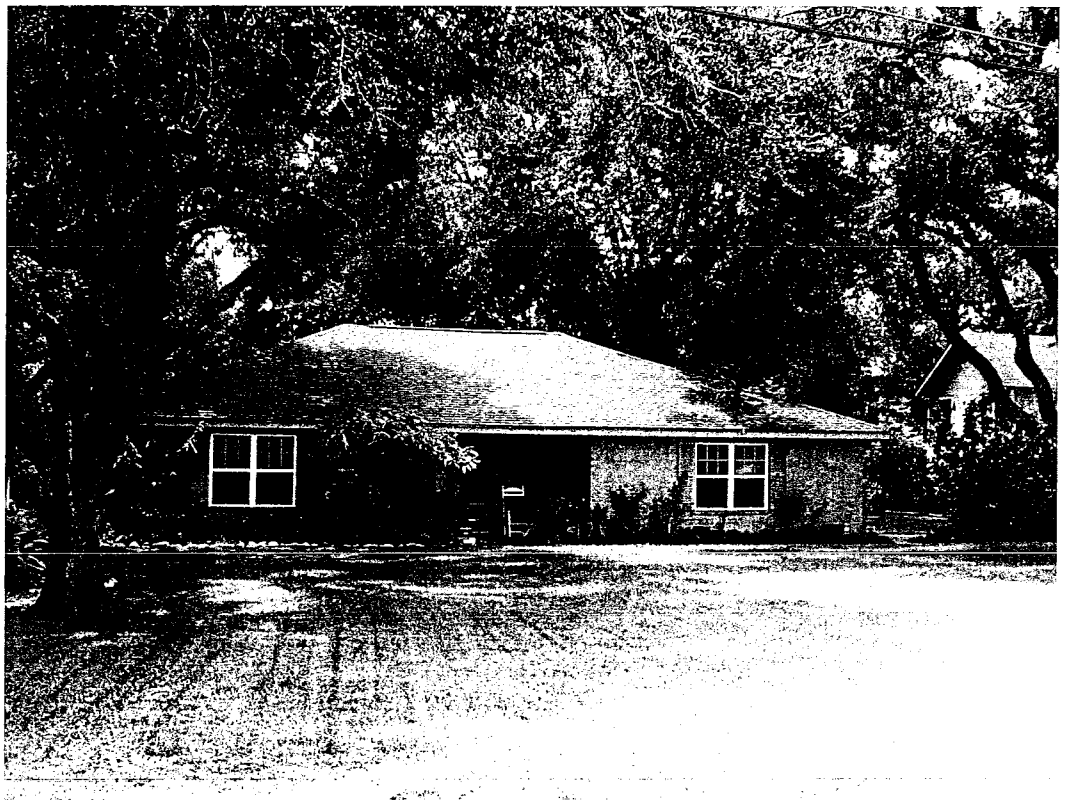

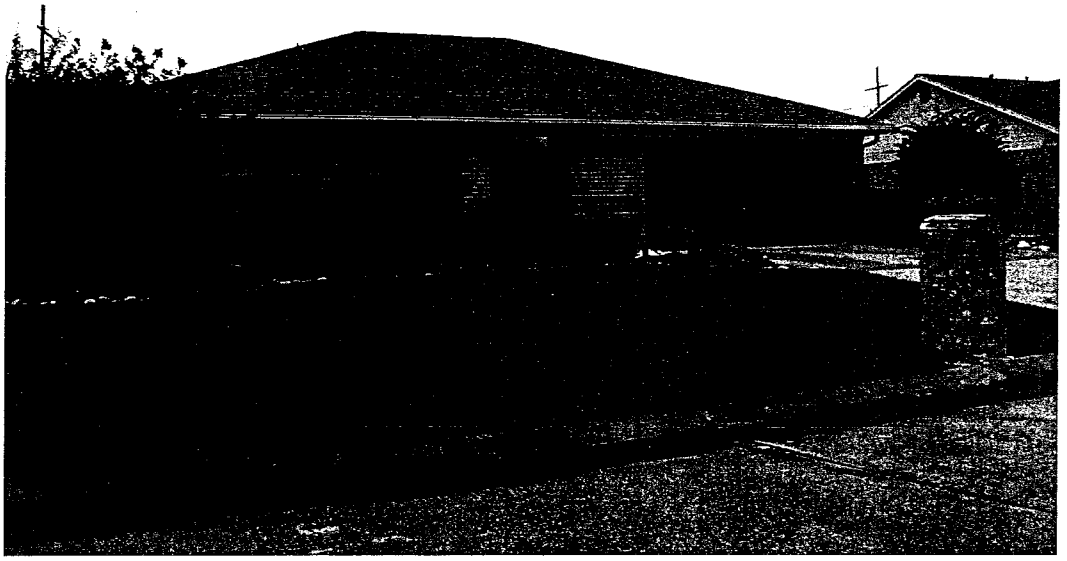

CLASS 5 DESCRIPTION

GOOD QUALITY

FRAME – BRICK

Custom design or mass produced, good quality materials and workmanship, good floor plan. Generally exceed minimum building codes and lending agency requirements.

a. Floors – Hardwood, parquet, vinyl tile, ceramic tile, slate, or carpeting.
b. Exterior Walls – Wood, cedar shakes, stucco, high quality brick or native stone. Some custom ornamentation.
c. Windows – Topline, wood or aluminum.
d. Roof – Metal, heavy asphalt or wood shingles.
e. Interior Finish – Quality drywall, paneling or wall covering, high grade millwork, quality hardware.
f. Bathroom – One and a half, two or three baths standard, quality fixtures, ceramic tile tub recess.
g. Kitchen – Ample quality cabinets, includes mostly built-ins.
h. Other – Quality central Heat and Air standard, ornate light fixtures and outlets, outside electrical outlets.

NOTE: May or may not include fireplace (Extra fireplace $3,500 each)

Classify Attached Garage same as house. Attached garages shares a common wall with the residence.

Classify Detached Garage according to construction. Detached garages are freestanding.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Swimming pools: $12,000

Carport $11.00 sq. ft.

Revised: February 2014
February 2017

ONE STORY

One story residences have one story living area. The roof structure has medium slope. The attic space is limited and not intended for living area.

ONE AND ONE HALF STORY

One and one half story residences have two levels of living area. Characterized by a steep roof slope and dormers, the area of the upper level whether finished or unfinished, is usually 40% to 60% of the lower level.

TWO STORY

Two story residences have two levels of finished living area. The area of each floor is approximately the same. The roof structure has a medium slope. The attic space is limited and not designed for usable living area.

Information obtained from Marshall & Swift Residential Handbook
2015

DEPRECIATION SCHEDULE

An estimate of normal physical deterioration and normal obsolescence, expressed as a percent of reproduction cost new, can be made if the user:

1. Rates the physical condition of the building and its degree of desirability and usefulness; and

2. Applies this rating, combined with the effective age, to determine percentage of depreciation from the depreciation table on the following page.

Ratings should be determined using the following descriptions:

(V) Very Good: Little or no evidence of deterioration, quite attractive and desirable.

(G) Good: Minor deterioration visible; attractive, desirable and useful.

(A) Average: Normal wear and tear apparent, average attractiveness and desirability.

(F) Fair: Definite deterioration, in need of repairing.

(P) Poor: Definite deterioration obvious; definitely undesirable and barely usable.

(U) Unsound: Building is definitely unsound and practically unfit for use. Could be salvage.

NOTE: Area factors will be determined according to location.

DEPRECIATION SCHEDULE

CLASS 5, 5-1, 6 & 6-1

RESIDENTIAL & TOWNHOMES

	AGE							
CONDITION	**0 - 5**	**6 - 10**	**11 - 19**	**20 - 29**	**30 - 39**	**40 - 50**	**51 - 64**	**65 - UP**
VERY GOOD	0	5	10	15	20	25	30	35
GOOD	5	10	15	20	25	30	35	40
AVERAGE	10	15	20	25	30	35	40	45
FAIR	15	20	25	30	35	40	45	50
POOR	20	25	30	35	40	45	50	55
UNSOUND	25	30	35	40	45	55	65	70

FMV - Fair Market Value

Building Unfit for Use - Usually Salvage Value

ENTITY LEGEND	
CODE	ENTITY
901	All of Jefferson County

SCHOOL LEGEND	
CODE	SCHOOL
101	Beaumont ISD
103	Hamshire-Fannett ISD
105	Hardin-Jefferson ISD
107	Nederland ISD
109	Port Arthur ISD
111	Port Neches ISD
113	Sabine Pass ISD

CLASS CODE LEGEND			
CLASS CODE	DEFINITION		
5F1	Class 5	Frame Construction	1 Story
5F15	Class 5	Frame Construction	1 1/2 Story
5F2	Class 5	Frame Construction	2 Story
5B1	Class 5	Brick Construction	1 Story
5B15	Class 5	Brick Construction	1 1/2 Story
5B2	Class 5	Brick Construction	2 Story
5AF1	Class 5 Townhouse	Frame Construction	1 Story
5AF15	Class 5 Townhouse	Frame Construction	1 1/2 Story
5AF2	Class 5 Townhouse	Frame Construction	2 Story
5AB1	Class 5 Townhouse	Brick Construction	1 Story
5AB15	Class 5 Townhouse	Brick Construction	1 1/2 Story
5AB2	Class 5 Townhouse	Brick Construction	2 Story
5DF1	Class 5 Duplex	Frame Construction	1 Story
5DF15	Class 5 Duplex	Frame Construction	1 1/2 Story
5DF2	Class 5 Duplex	Frame Construction	2 Story
5DB1	Class 5 Duplex	Brick Construction	1 Story
5DB15	Class 5 Duplex	Brick Construction	1 1/2 Story
5DB2	Class 5 Duplex	Brick Construction	2 Story

Jefferson Central Appraisal District

RESIDENTIAL BASE COST SCHEDULE

CLASS 5

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	5B1	5B15	5B2	5F1	5F15	5F2
00200	176.53	150.99	150.99	158.17	137.73	137.73
03000	115.60	102.88	102.88	106.98	96.35	96.35
12000	80.05	71.25	71.25	74.09	66.73	66.73
999999	80.05	71.25	71.25	74.09	66.73	66.73

Jefferson Central Appraisal District

GARAGE BASE COST SCHEDULE

CLASS 5

ATTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	5B1	5B15	5B2	5F1	5F15	5F2
00200	34.00	34.00	34.00	32.00	32.00	32.00
00300	34.00	34.00	34.00	32.00	32.00	32.00
00400	34.00	34.00	34.00	32.00	32.00	32.00
00500	32.86	32.86	32.86	30.86	30.86	30.86
00600	31.71	31.71	31.71	29.71	29.71	29.71
01000	27.14	27.14	27.14	25.14	25.14	25.14
01100	26.00	26.00	26.00	24.00	24.00	24.00
01200	26.00	26.00	26.00	24.00	24.00	24.00
01400	26.00	26.00	26.00	24.00	24.00	24.00
01700	26.00	26.00	26.00	24.00	24.00	24.00
999999	26.00	26.00	26.00	24.00	24.00	24.00

DETTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	5B1	5B15	5B2	5F1	5F15	5F2
00200	46.50	46.50	46.50	39.00	39.00	39.00
00300	46.50	46.50	46.50	39.00	39.00	39.00
00400	46.50	46.50	46.50	39.00	39.00	39.00
00500	44.43	44.43	44.43	37.43	37.43	37.43
00600	42.36	42.36	42.36	35.86	35.86	35.86
01000	34.07	34.07	34.07	29.57	29.57	29.57
01100	32.00	32.00	32.00	28.00	28.00	28.00
01200	32.00	32.00	32.00	28.00	28.00	28.00
01400	32.00	32.00	32.00	28.00	28.00	28.00
01700	32.00	32.00	32.00	28.00	28.00	28.00
999999	32.00	32.00	32.00	28.00	28.00	28.00

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11/08/2005 22:30

09/17/2009 10:59

3680

10/05/2009 09:43

06/03/2009 11:34

2925

08/04/2009 13:12

11/22/2005 11:08

11/22/2005 11:18

CLASS 5-1 DESCRIPTION

VERY GOOD QUALITY

FRAME – BRICK

Newer Custom design features with few duplications. May be constructed by builders with high profile reputation. Very good quality materials and workmanship, and customized floor plan. Exceeds minimum building codes and lending agency requirements.

a. Floors – Hardwood, parquet, high quality laminate, vinyl tile, and slate, carpeting, may contain marble and terrazzo.
b. Exterior Walls – Wood, cedar shakes, stucco, high quality brick or native stone or a combination to create custom ornamentation.
c. Windows - Topline wood or metal, excellent quality detailed frame.
d. Roof – Metal, heavy asphalt or wood shingles, cedar shakes, slate clay tile.
e. Interior Finish – High quality instillation of drywall, paneling or designer wall covering. Hardwood trim, high grade millwork. Attention to detailed interior workmanship.
f. Bathroom – Two or more baths, ceramic tile tub recess. Quality fixtures that meet the most current consumer level of standards.
g. Kitchen – Custom cabinets with high quality detailed finishing, very good quality hardwood or equivalent, ceramic tile, terrazzo, granite or quartz countertops.
h. Other – Central Heat and Air, high grade light fixtures and outlets, outside electrical outlets. High quality built-in kitchen fixtures. Some designs include outdoor living areas.

NOTE: May or may not include fireplace (Extra fireplace $4,000 each)

Classify Attached Garage same as house. Attached garages shares a common wall with the residence.

Classify Detached Garage according to construction. Detached garages are freestanding.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Swimming pools: $15,000

Port a Cache (carport) $11.50 sq. ft

Revised: February 2014
February 2017

ONE STORY

One story residences have one story living area. The roof structure has medium slope. The attic space is limited and not intended for living area.

ONE AND ONE HALF STORY

One and one half story residences have two levels of living area. Characterized by a steep roof slope and dormers, the area of the upper level whether finished or unfinished, is usually 40% to 60% of the lower level.

TWO STORY

Two story residences have two levels of finished living area. The area of each floor is approximately the same. The roof structure has a medium slope. The attic space is limited and not designed for usable living area.

Information obtained from Marshall & Swift Residential Handbook
2015

DEPRECIATION SCHEDULE

An estimate of normal physical deterioration and normal obsolescence, expressed as a percent of reproduction cost new, can be made if the user:

1. Rates the physical condition of the building and its degree of desirability and usefulness; and

2. Applies this rating, combined with the effective age, to determine percentage of depreciation from the depreciation table on the following page.

Ratings should be determined using the following descriptions:

(V) Very Good: Little or no evidence of deterioration, quite attractive and desirable.

(G) Good: Minor deterioration visible; attractive, desirable and useful.

(A) Average: Normal wear and tear apparent, average attractiveness and desirability.

(F) Fair: Definite deterioration, in need of repairing.

(P) Poor: Definite deterioration obvious; definitely undesirable and barely usable.

(U) Unsound: Building is definitely unsound and practically unfit for use. Could be salvage.

NOTE: Area factors will be determined according to location.

DEPRECIATION SCHEDULE

CLASS 5, 5-1, 6 & 6-1

RESIDENTIAL & TOWNHOMES

	AGE							
CONDITION	**0 - 5**	**6 - 10**	**11 - 19**	**20 - 29**	**30 - 39**	**40 - 50**	**51 - 64**	**65 - UP**
VERY GOOD	0	5	10	15	20	25	30	35
GOOD	5	10	15	20	25	30	35	40
AVERAGE	10	15	20	25	30	35	40	45
FAIR	15	20	25	30	35	40	45	50
POOR	20	25	30	35	40	45	50	55
UNSOUND	25	30	35	40	45	55	65	70

FMV - Fair Market Value

Building Unfit for Use - Usually Salvage Value

ENTITY LEGEND

CODE	ENTITY
901	All of Jefferson County

SCHOOL LEGEND

CODE	SCHOOL
101	Beaumont ISD
103	Hamshire-Fannett ISD
105	Hardin-Jefferson ISD
107	Nederland ISD
109	Port Arthur ISD
111	Port Neches ISD
113	Sabine Pass ISD

CLASS CODE LEGEND

CLASS CODE	DEFINITION		
5-1F1	Class 5-1	Frame Construction	1 Story
5-1F15	Class 5-1	Frame Construction	1 1/2 Story
5-1F2	Class 5-1	Frame Construction	2 Story
5-1B1	Class 5-1	Brick Construction	1 Story
5-1B15	Class 5-1	Brick Construction	1 1/2 Story
5-1B2	Class 5-1	Brick Construction	2 Story

Jefferson Central Appraisal District

RESIDENTIAL BASE COST SCHEDULE

CLASS 5-1

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	5-1B1	5-1B15	5-1B2	5-1F1	5-1F15	5-1F2
00200	189.56	162.98	162.98	169.46	149.07	149.07
03000	128.54	117.67	117.67	118.27	108.39	108.39
12000	89.01	81.49	81.49	81.91	75.07	75.07
999999	89.01	81.49	81.49	81.91	75.07	75.07

Jefferson Central Appraisal District

GARAGE BASE COST SCHEDULE

CLASS 5-1

ATTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	5-1B1	5-1B15	5-1B2	5-1F1	5-1F15	5-1F2
00200	41.87	41.87	41.87	38.65	38.65	38.65
00300	41.87	41.87	41.87	38.65	38.65	38.65
00400	41.09	41.09	41.09	37.95	37.95	37.95
00500	39.75	39.75	39.75	36.68	36.68	36.68
00600	38.40	38.40	38.40	35.40	35.40	35.40
01000	33.02	33.02	33.02	30.32	30.32	30.32
01100	31.68	31.68	31.68	29.05	29.05	29.05
01200	30.91	30.91	30.91	28.35	28.35	28.35
01400	29.36	29.36	29.36	26.95	26.95	26.95
01700	27.04	27.04	27.04	24.85	24.85	24.85
999999	27.04	27.04	27.04	24.85	24.85	24.85

DETTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	5-1B1	5-1B15	5-1B2	5-1F1	5-1F15	5-1F2
00200	54.27	54.27	54.27	45.61	45.61	45.61
00300	54.27	54.27	54.27	45.61	45.61	45.61
00400	53.31	53.31	53.31	44.81	44.81	44.81
00500	51.32	51.32	51.32	43.21	43.21	43.21
00600	49.32	49.32	49.32	41.62	41.62	41.62
01000	41.34	41.34	41.34	35.25	35.25	35.25
01100	39.34	39.34	39.34	33.65	33.65	33.65
01200	38.38	38.38	38.38	32.85	32.85	32.85
01400	36.46	36.46	36.46	31.23	31.23	31.23
01700	33.58	33.58	33.58	28.80	28.80	28.80
999999	33.58	33.58	33.58	28.80	28.80	28.80

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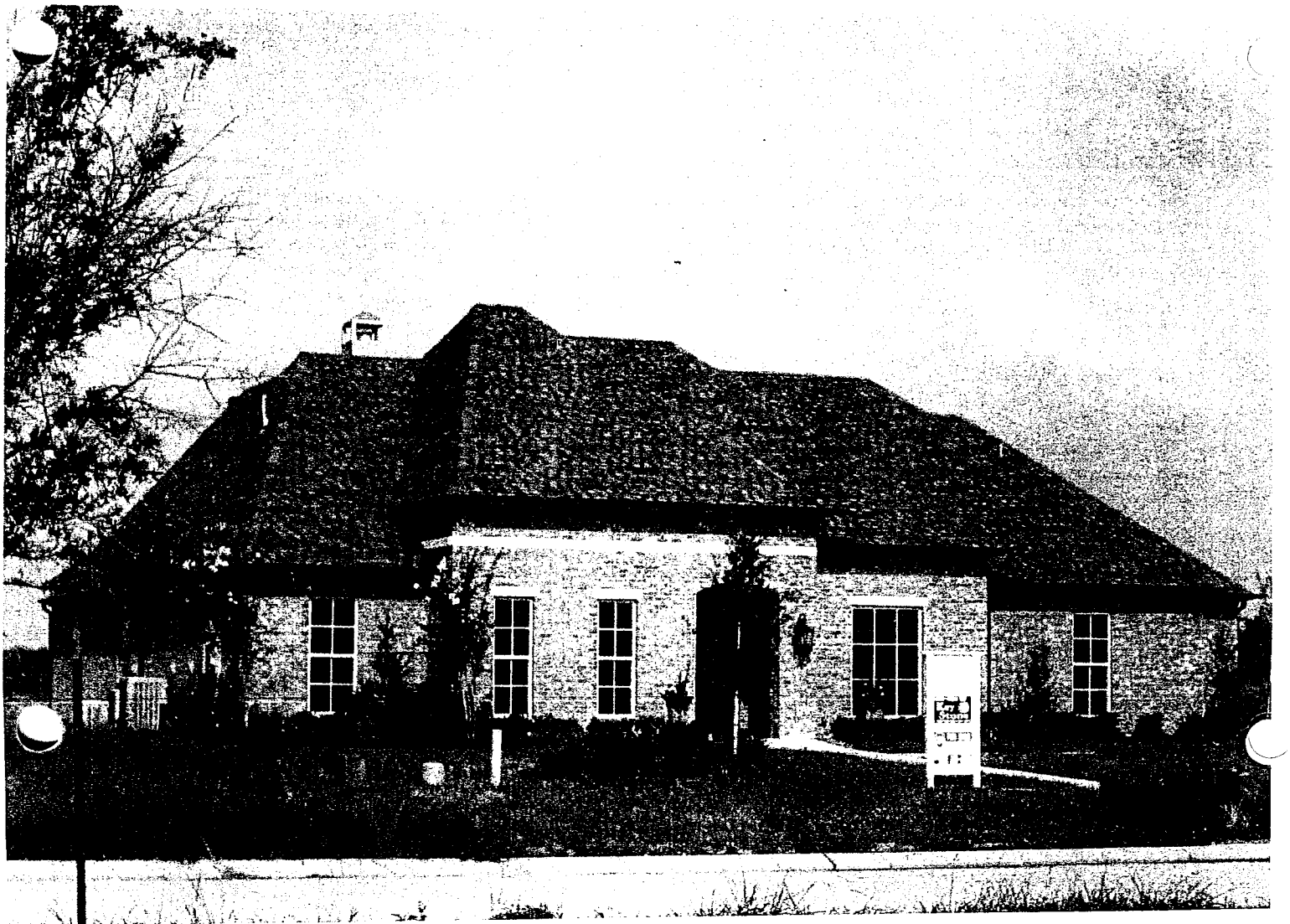

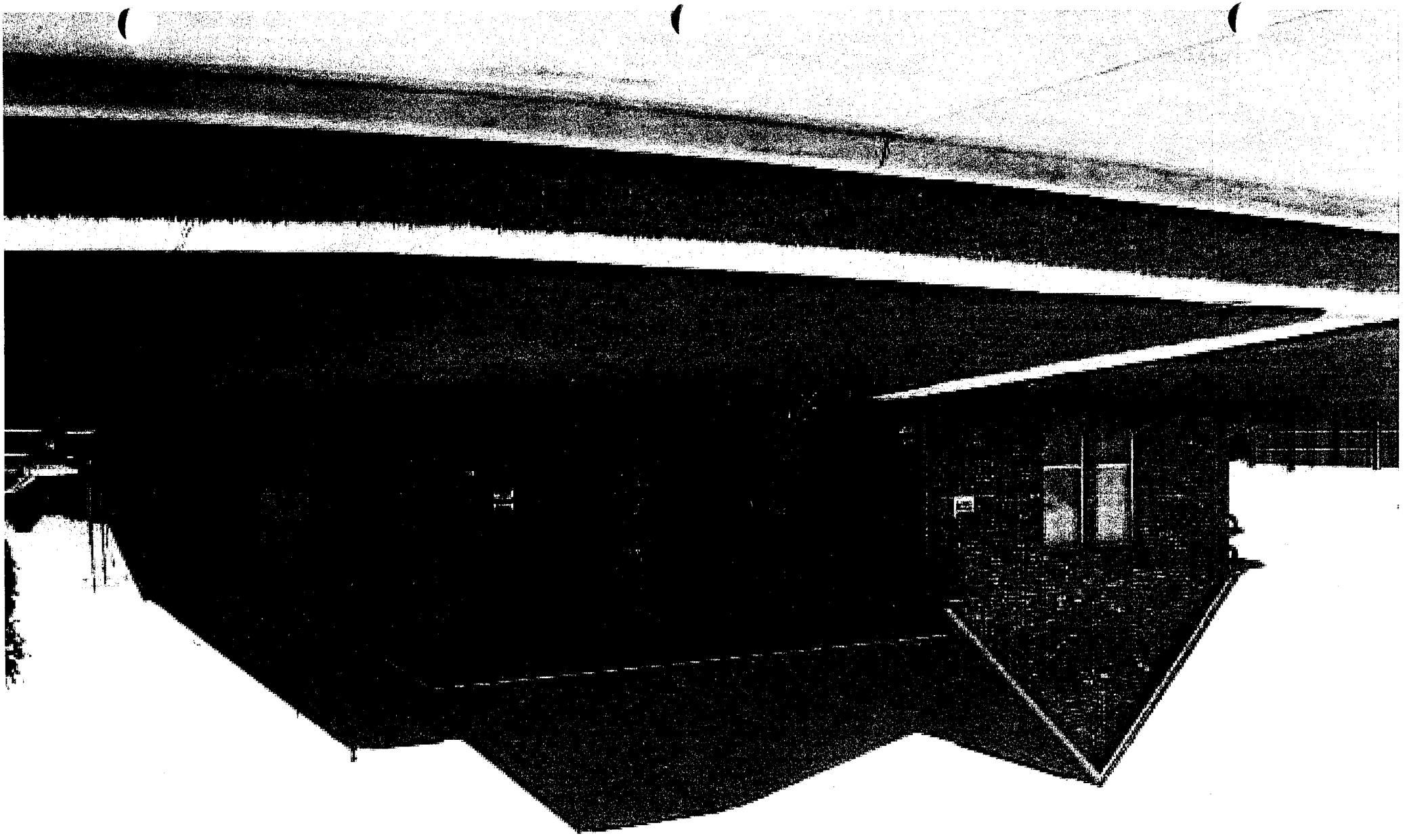

CLASS 6 DESCRIPTION

SUPERIOR QUALITY

FRAME – BRICK

Residences have unique design features with few duplications, and are usually constructed by builders with high profile reputations. Superior quality materials and workmanship, built from detailed plans and written specifications which include dining room, den or family room and other special purpose rooms. Exceeds building codes and lending agency requirements.

a. Floors – Hardwood, parquet, cork, bamboo, hardwood laminate, vinyl tile, and slate, carpeting, may contain marble and terrazzo.
b. Exterior Walls – Custom exteriors are wood; split wood shakes, stucco, high quality brick or native stone or a combination to create custom ornamentation. High grade lumber.
c. Windows –Topline wood or metal, excellent quality detailed frame. Detailed arrangement and proportioning of windows and doors to create a distinctive feature.
d. Roof – Metal, cedar shakes, slate, clay tile, asphalt architectural copper or tin common, detailed design.
e. Interior Finish – High quality instillation of drywall, paneling or designer wall covering. Ornate hardwood trim, high grade millwork, built-in book shelving and cabinetry. Special order hardware or shop made hardware. Attention to interior refinement and details.
f. Bathroom – Two or more baths, ceramic tile tub recess, wainscoting. Ceramic tile, terrazzo, quartz, granite or marble vanities. Superior fixtures that exceed the most current consumer level of standards.
g. Kitchen – Custom cabinets with high quality detailed finishing, superior quality designer hardwood or equivalent, ceramic tile, terrazzo, granite or quartz countertops. Customized kitchen island, desk or wet bar.
h. Other – Central Heat and Air, high grade light fixtures and outlets, outside electrical outlets. Some designs include outdoor living areas which may contain a kitchen, fireplace, wet bar, ceiling fans and build-in surround sound.

NOTE: May or may not include fireplace (Extra fireplace $4,500 each)

Classify Attached Garage same as house. Attached garages shares a common wall with the residence.

Revised: February 2014
February 2017

Classify Detached Garage according to construction. Detached garages are freestanding.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Swimming pools: $17,000

Port a Cache (carport) $12.50 sq. ft.

Revised: February 2014
February 2017

ONE STORY

One story residences have one story living area. The roof structure has medium slope. The attic space is limited and not intended for living area.

ONE AND ONE HALF STORY

One and one half story residences have two levels of living area. Characterized by a steep roof slope and dormers, the area of the upper level whether finished or unfinished, is usually 40% to 60% of the lower level.

TWO STORY

Two story residences have two levels of finished living area. The area of each floor is approximately the same. The roof structure has a medium slope. The attic space is limited and not designed for usable living area.

Information obtained from Marshall & Swift Residential Handbook
2015

DEPRECIATION SCHEDULE

An estimate of normal physical deterioration and normal obsolescence, expressed as a percent of reproduction cost new, can be made if the user:

1. Rates the physical condition of the building and its degree of desirability and usefulness; and

2. Applies this rating, combined with the effective age, to determine percentage of depreciation from the depreciation table on the following page.

Ratings should be determined using the following descriptions:

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(G) Good: Minor deterioration visible; attractive, desirable and useful.

(A) Average: Normal wear and tear apparent, average attractiveness and desirability.

(F) Fair: Definite deterioration, in need of repairing.

(P) Poor: Definite deterioration obvious; definitely undesirable and barely usable.

(U) Unsound: Building is definitely unsound and practically unfit for use. Could be salvage.

NOTE: Area factors will be determined according to location.

DEPRECIATION SCHEDULE

CLASS 5, 5-1, 6 & 6-1

RESIDENTIAL & TOWNHOMES

	AGE							
CONDITION	**0 - 5**	**6 - 10**	**11 - 19**	**20 - 29**	**30 - 39**	**40 - 50**	**51 - 64**	**65 - UP**
VERY GOOD	0	5	10	15	20	25	30	35
GOOD	5	10	15	20	25	30	35	40
AVERAGE	10	15	20	25	30	35	40	45
FAIR	15	20	25	30	35	40	45	50
POOR	20	25	30	35	40	45	50	55
UNSOUND	25	30	35	40	45	55	65	70

FMV - Fair Market Value

Building Unfit for Use - Usually Salvage Value

ENTITY LEGEND	
CODE	ENTITY
901	All of Jefferson County

SCHOOL LEGEND	
CODE	SCHOOL
101	Beaumont ISD
103	Hamshire-Fannett ISD
105	Hardin-Jefferson ISD
107	Nederland ISD
109	Port Arthur ISD
111	Port Neches ISD
113	Sabine Pass ISD

CLASS CODE LEGEND			
CLASS CODE	DEFINITION		
6F1	Class 6	Frame Construction	1 Story
6F15	Class 6	Frame Construction	1 1/2 Story
6F2	Class 6	Frame Construction	2 Story
6B1	Class 6	Brick Construction	1 Story
6B15	Class 6	Brick Construction	1 1/2 Story
6B2	Class 6	Brick Construction	2 Story

Jefferson Central Appraisal District

RESIDENTIAL BASE COST SCHEDULE

CLASS 6

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	6B1	6B15	6B2	6F1	6F15	6F2
00200	202.59	174.97	174.97	180.75	160.41	160.41
03000	141.48	132.45	132.45	129.56	120.43	120.43
12000	97.97	91.73	91.73	89.72	83.40	83.40
999999	97.97	91.73	91.73	89.72	83.40	83.40

Jefferson Central Appraisal District

GARAGE BASE COST SCHEDULE

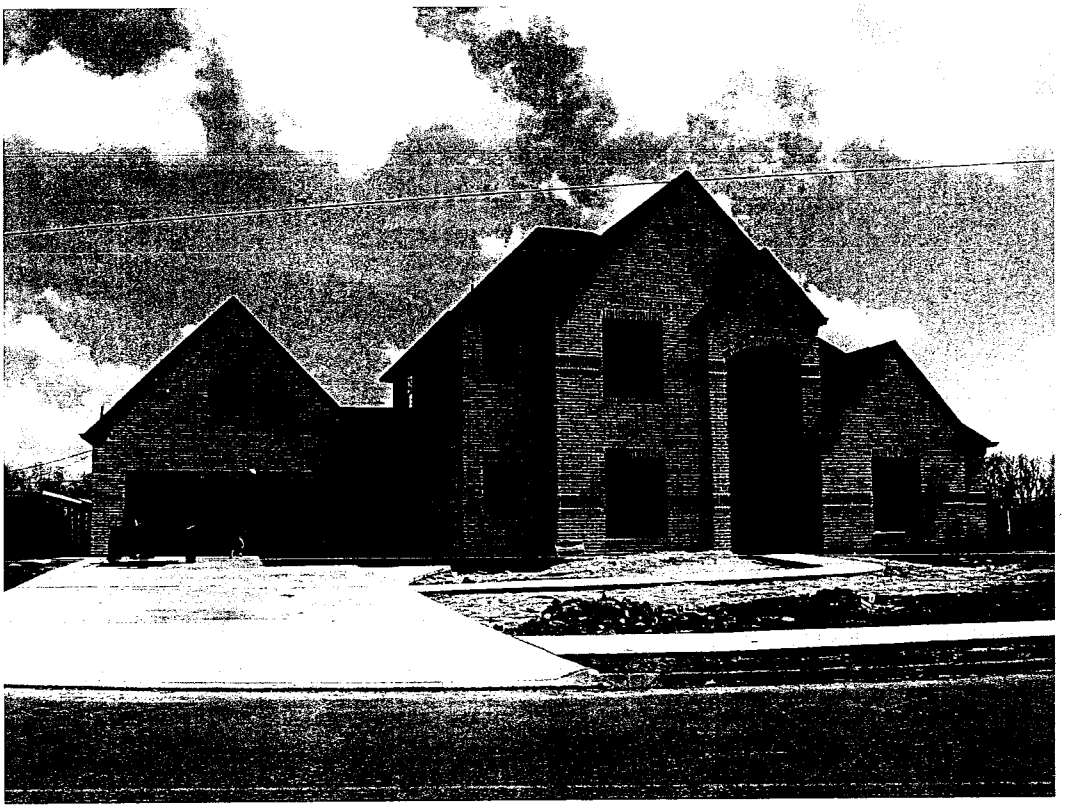
CLASS 6

ATTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	6B1	6B15	6B2	6F1	6F15	6F2
00200	49.73	49.73	49.73	45.30	45.30	45.30
00300	49.73	49.73	49.73	45.30	45.30	45.30
00400	48.18	48.18	48.18	43.89	43.89	43.89
00500	46.64	46.64	46.64	42.49	42.49	42.49
00600	45.09	45.09	45.09	41.09	41.09	41.09
01000	38.90	38.90	38.90	35.49	35.49	35.49
01100	37.36	37.36	37.36	34.09	34.09	34.09
01200	35.81	35.81	35.81	32.69	32.69	32.69
01400	32.72	32.72	32.72	29.89	29.89	29.89
01700	28.08	28.08	28.08	25.69	25.69	25.69
999999	28.08	28.08	28.08	25.69	25.69	25.69

DETTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	6B1	6B15	6B2	6F1	6F15	6F2
00200	62.04	62.04	62.04	52.22	52.22	52.22
00300	62.04	62.04	62.04	52.22	52.22	52.22
00400	60.12	60.12	60.12	50.61	50.61	50.61
00500	58.20	58.20	58.20	48.99	48.99	48.99
00600	56.28	56.28	56.28	47.38	47.38	47.38
01000	48.60	48.60	48.60	40.92	40.92	40.92
01100	46.67	46.67	46.67	39.30	39.30	39.30
01200	44.75	44.75	44.75	37.69	37.69	37.69
01400	40.91	40.91	40.91	34.46	34.46	34.46
01700	35.15	35.15	35.15	29.60	29.60	29.60
999999	35.15	35.15	35.15	29.60	29.60	29.60



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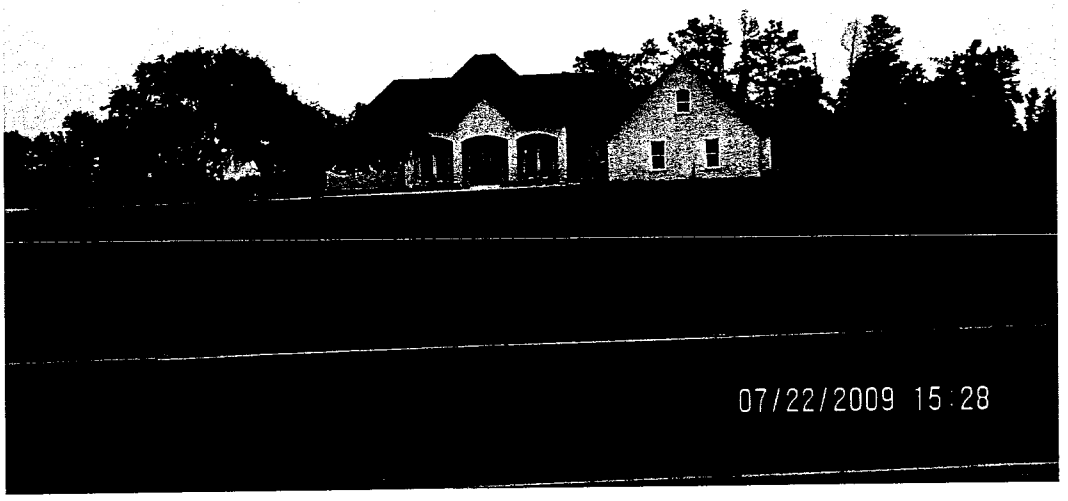
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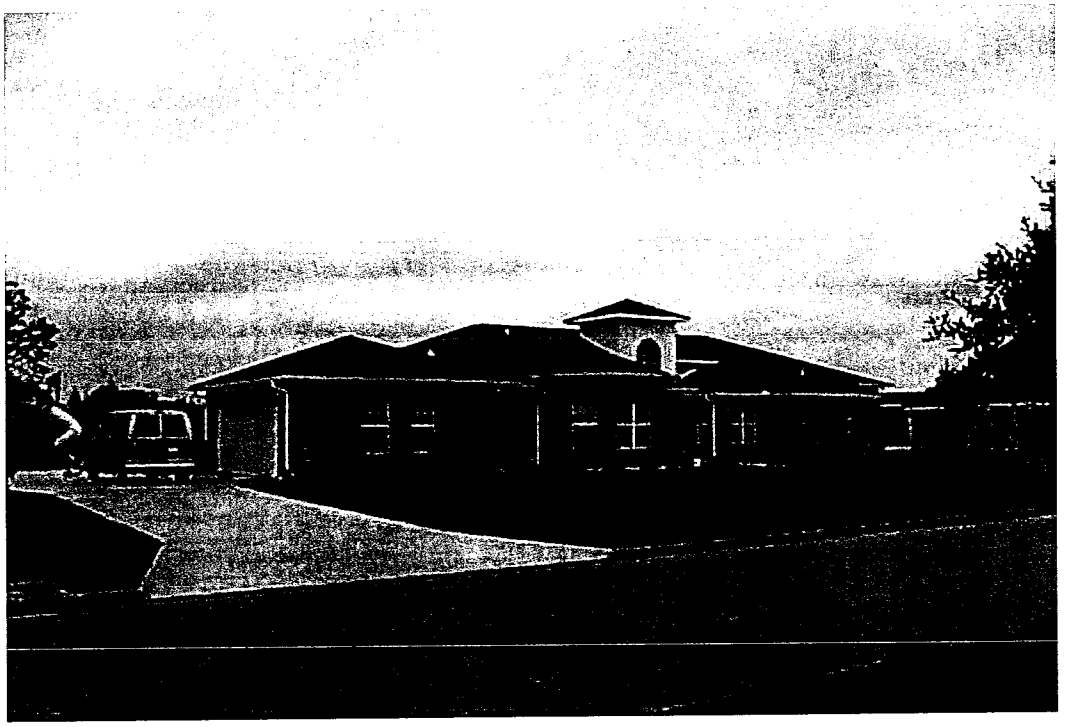

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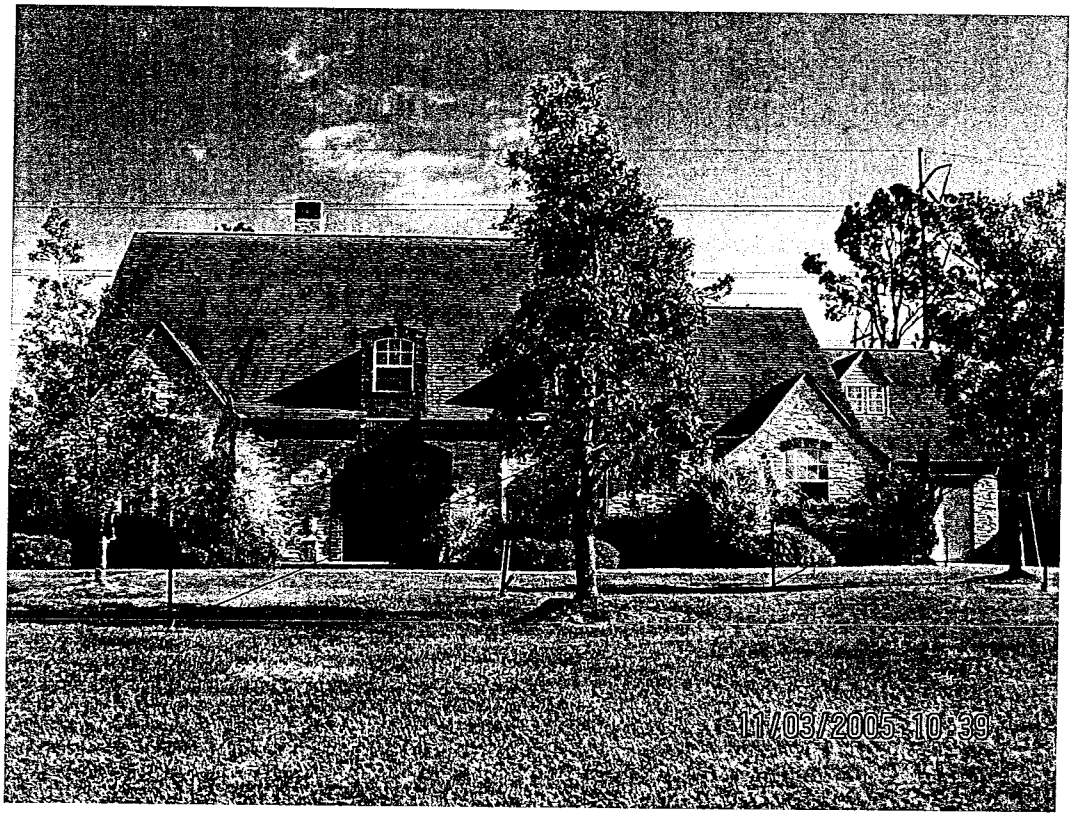
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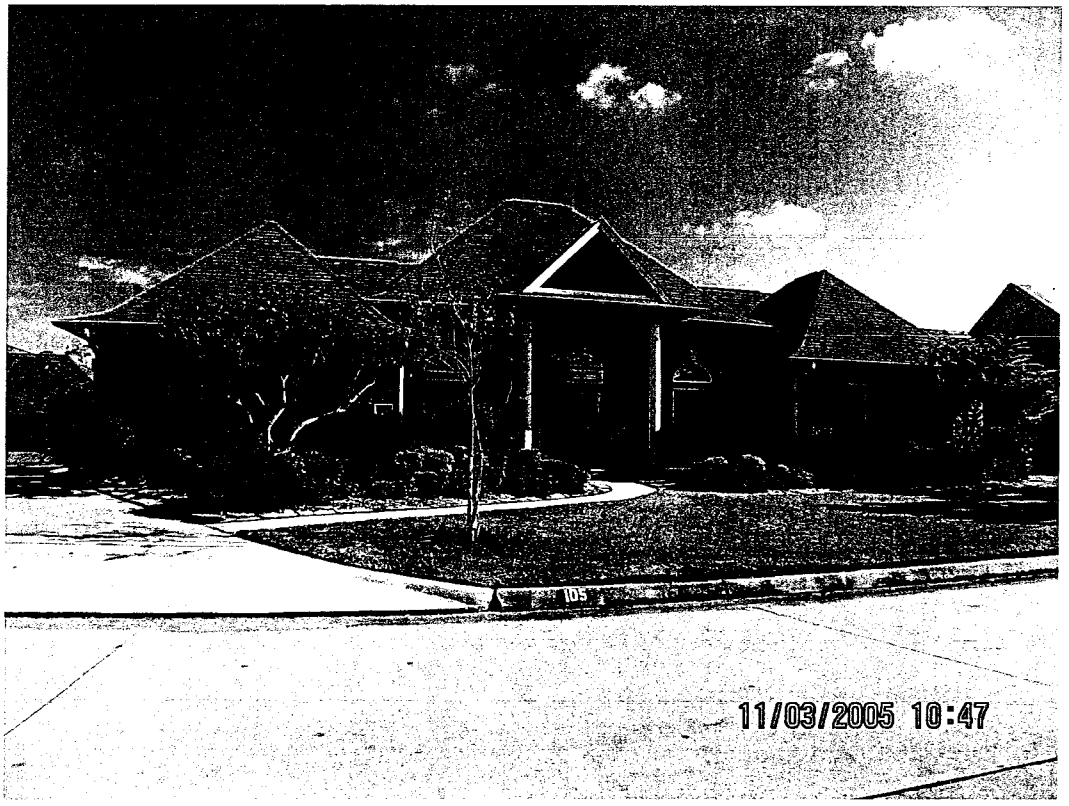
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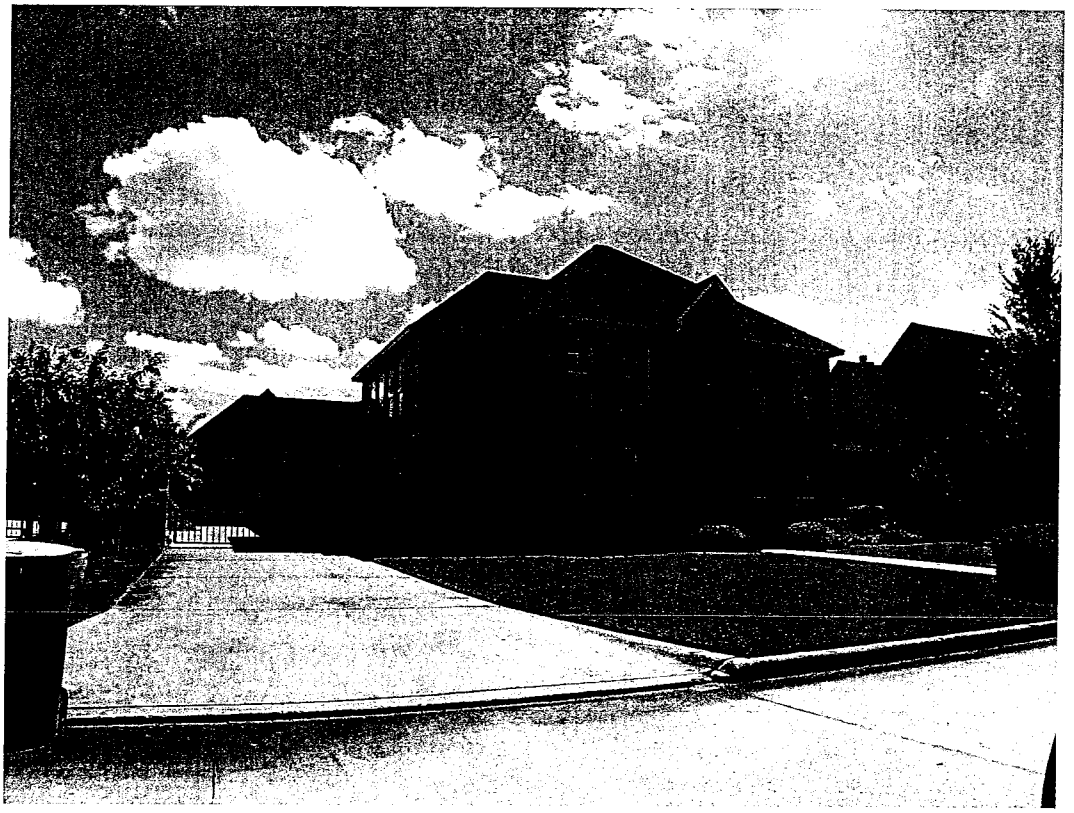

CLASS 6-1 DESCRIPTION

EXCELLENT QUALITY

FRAME – BRICK

Residences have extraordinary custom design features and appearance. They are constructed by builders with high profile reputations. Excellent quality materials and workmanship, built with considerable attention to detail and state of the art custom features. Specifications generally include oversized dining room, den or family room and other special purpose rooms such as a media room. Exceeds building codes and lending agency requirements.

a. Floors – Hardwood, parquet, cork, bamboo, hardwood laminate, vinyl tile, and slate, carpeting, may contain marble and terrazzo. May feature custom design patterns throughout the residence.
b. Exterior Walls – Custom exteriors are wood, split wood shakes, stucco, high quality brick or native stone or a combination to create custom ornamentation. High grade lumber.
c. Windows –Topline wood or metal, excellent quality detailed frame. Detailed arrangement and proportioning of windows and doors to create a distinctive feature. Arrangement of skylights throughout the residence.
d. Roof – Metal, cedar shakes, slate, clay tile, asphalt architectural copper or tin common, detailed design.
e. Interior Finish – High quality instillation of drywall, paneling or designer paper or vinyl wall covering. Hardwood paneling or ceramic tile. Ornate hardwood trim, high grade millwork, built-in book shelving and cabinetry. Special order hardware or shop made hardware. Attention to interior refinement and details.
f. Bathroom – Two or more baths, ceramic tile tub recess, wainscoting. Ceramic tile, terrazzo, quartz, granite or marble vanities. Excellent quality fixtures that exceed the most current consumer level of standards.
g. Kitchen – Highly functional custom cabinets with high quality detailed finishing, state of the art appliances and built-in kitchen features. Excellent quality designer hardwood or equivalent, ceramic tile, terrazzo, granite or quartz countertops. Customized kitchen island, desk or wet bar.
h. Other – Central Heat and Air, high grade light fixtures and outlets, outside electrical outlets. Some designs include outdoor living areas which may contain a kitchen, fireplace, wet bar, ceiling fans and build-in surround sound. Custom designed outdoor flooring with detailed ceilings and interior partial walls.

Revised: February 2014
February 2017

NOTE: May or may not include fireplace (Extra fireplace $6,000 each)

Classify Attached Garage same as house. Attached garages shares a common wall with the residence.

Classify Detached Garage according to construction. Detached garages are freestanding.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Swimming pools: $25,000

Port a Cache (carport) $19.00 sq. ft.

Revised: February 2014
February 2017

ONE STORY

One story residences have one story living area. The roof structure has medium slope. The attic space is limited and not intended for living area.

ONE AND ONE HALF STORY

One and one half story residences have two levels of living area. Characterized by a steep roof slope and dormers, the area of the upper level whether finished or unfinished, is usually 40% to 60% of the lower level.

TWO STORY

Two story residences have two levels of finished living area. The area of each floor is approximately the same. The roof structure has a medium slope. The attic space is limited and not designed for usable living area.

Information obtained from Marshall & Swift Residential Handbook
2015

DEPRECIATION SCHEDULE

An estimate of normal physical deterioration and normal obsolescence, expressed as a percent of reproduction cost new, can be made if the user:

1. Rates the physical condition of the building and its degree of desirability and usefulness; and

2. Applies this rating, combined with the effective age, to determine percentage of depreciation from the depreciation table on the following page.

Ratings should be determined using the following descriptions:

(V) Very Good: Little or no evidence of deterioration, quite attractive and desirable.

(G) Good: Minor deterioration visible; attractive, desirable and useful.

(A) Average: Normal wear and tear apparent, average attractiveness and desirability.

(F) Fair: Definite deterioration, in need of repairing.

(P) Poor: Definite deterioration obvious; definitely undesirable and barely usable.

(U) Unsound: Building is definitely unsound and practically unfit for use. Could be salvage.

NOTE: Area factors will be determined according to location.

DEPRECIATION SCHEDULE

CLASS 5, 5-1, 6 & 6-1

RESIDENTIAL & TOWNHOMES

	AGE							
CONDITION	**0 - 5**	**6 - 10**	**11 - 19**	**20 - 29**	**30 - 39**	**40 - 50**	**51 - 64**	**65 - UP**
VERY GOOD	0	5	10	15	20	25	30	35
GOOD	5	10	15	20	25	30	35	40
AVERAGE	10	15	20	25	30	35	40	45
FAIR	15	20	25	30	35	40	45	50
POOR	20	25	30	35	40	45	50	55
UNSOUND	25	30	35	40	45	55	65	70

FMV - Fair Market Value

Building Unfit for Use - Usually Salvage Value

ENTITY LEGEND

CODE	ENTITY
901	All of Jefferson County

SCHOOL LEGEND

CODE	SCHOOL
101	Beaumont ISD
103	Hamshire-Fannett ISD
105	Hardin-Jefferson ISD
107	Nederland ISD
109	Port Arthur ISD
111	Port Neches ISD
113	Sabine Pass ISD

CLASS CODE LEGEND

CLASS CODE	DEFINITION		
6-1F1	Class 6-1	Frame Construction	1 Story
6-1F15	Class 6-1	Frame Construction	1 1/2 Story
6-1F2	Class 6-1	Frame Construction	2 Story
6-1B1	Class 6-1	Brick Construction	1 Story
6-1B15	Class 6-1	Brick Construction	1 1/2 Story
6-1B2	Class 6-1	Brick Construction	2 Story

Jefferson Central Appraisal District

RESIDENTIAL BASE COST SCHEDULE

CLASS 6-1

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	6-1B1	6-1B15	6-1B2	6-1F1	6-1F15	6-1F2
00200	267.71	241.66	241.66	248.14	223.19	223.19
03000	203.33	190.48	190.48	191.14	179.05	179.05
12000	152.56	144.81	144.81	149.80	136.12	136.12
999999	152.56	144.81	144.81	149.80	136.12	136.12

Jefferson Central Appraisal District

GARAGE BASE COST SCHEDULE

CLASS 6-1

ATTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	6-1B1	6-1B15	6-1B2	6-1F1	6-1F15	6-1F2
00200	55.56	55.56	55.56	50.26	50.26	50.26
00300	55.56	55.56	55.56	50.26	50.26	50.26
00400	53.84	53.84	53.84	49.31	49.31	49.31
00500	52.12	52.12	52.12	48.37	48.37	48.37
00600	50.40	50.40	50.40	47.44	47.44	47.44
01000	43.52	43.52	43.52	43.69	43.69	43.69
01100	41.80	41.80	41.80	42.75	42.75	42.75
01200	40.08	40.08	40.08	41.82	41.82	41.82
01400	36.64	36.64	36.64	39.94	39.94	39.94
01700	31.48	31.48	31.48	37.13	37.13	37.13
999999	31.48	31.48	31.48	37.13	37.13	37.13

DETTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	6-1B1	6-1B15	6-1B2	6-1F1	6-1F15	6-1F2
00200	75.40	75.40	75.40	66.41	66.41	66.41
00300	75.40	75.40	75.40	66.41	66.41	66.41
00400	73.07	73.07	73.07	64.32	64.32	64.32
00500	70.73	70.73	70.73	62.23	62.23	62.23
00600	68.40	68.40	68.40	60.14	60.14	60.14
01000	59.06	59.06	59.06	51.77	51.77	51.77
01100	56.73	56.73	56.73	49.68	49.68	49.68
01200	54.39	54.39	54.39	47.59	47.59	47.59
01400	49.72	49.72	49.72	43.40	43.40	43.40
01700	42.72	42.72	42.72	37.13	37.13	37.13
999999	42.72	42.72	42.72	37.13	37.13	37.13

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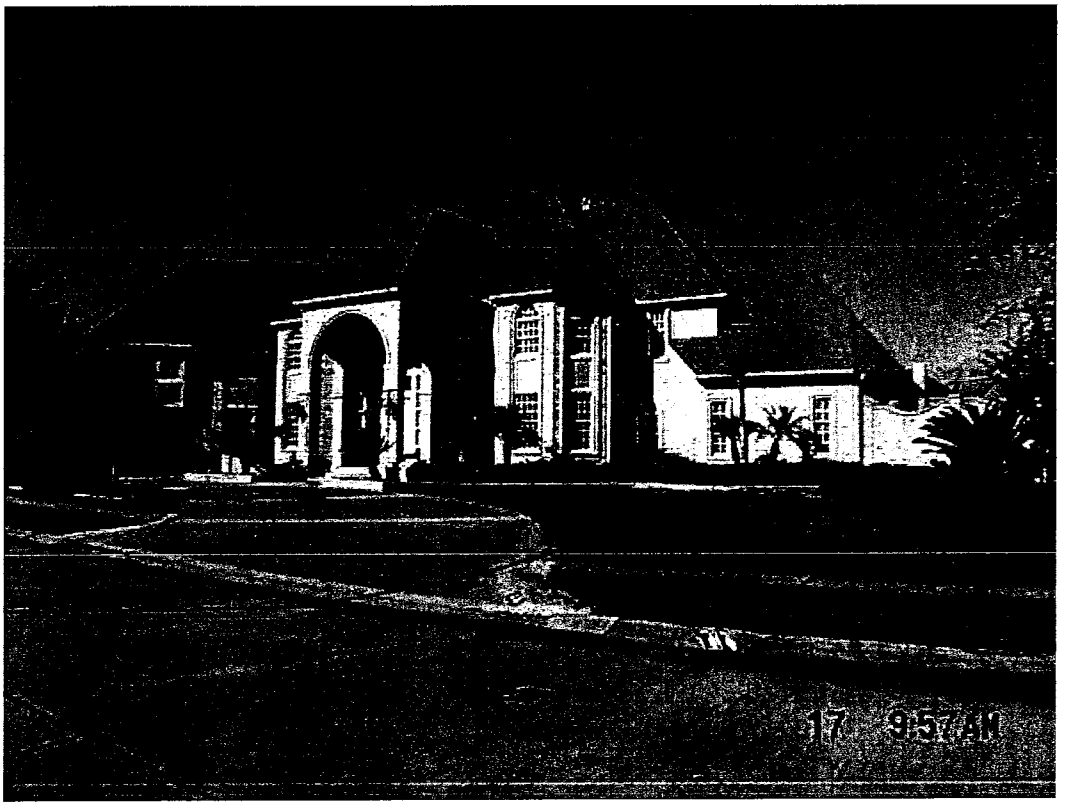

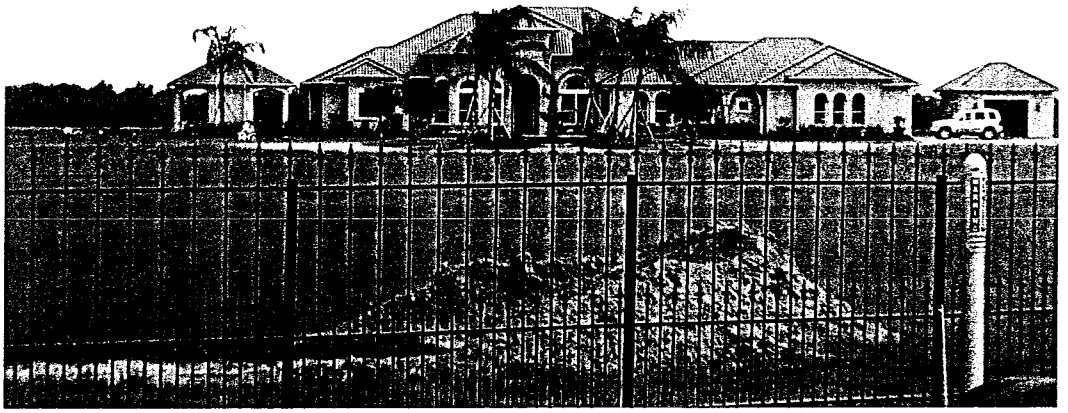

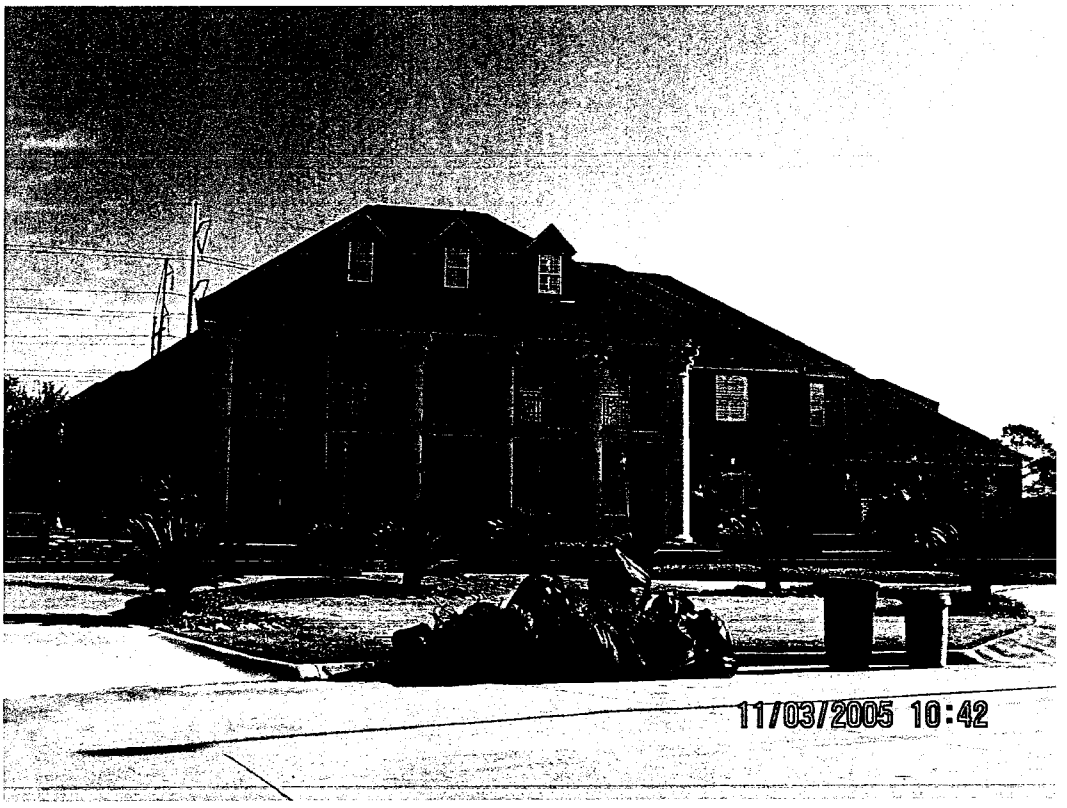
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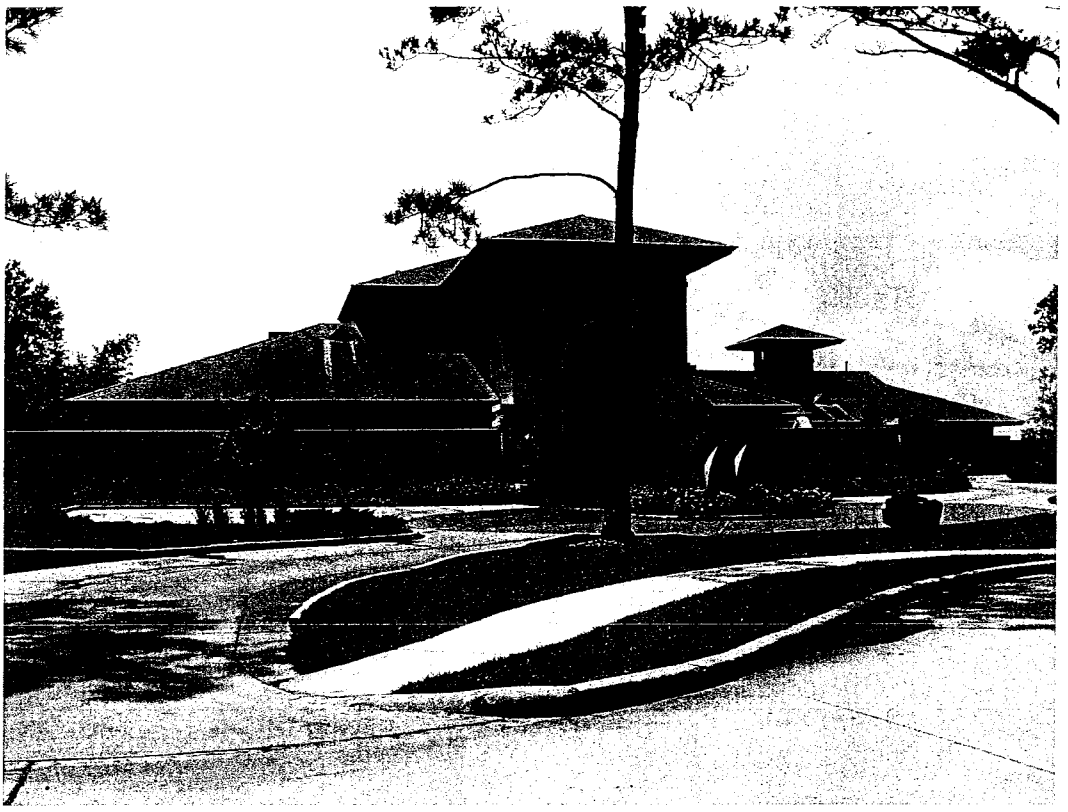

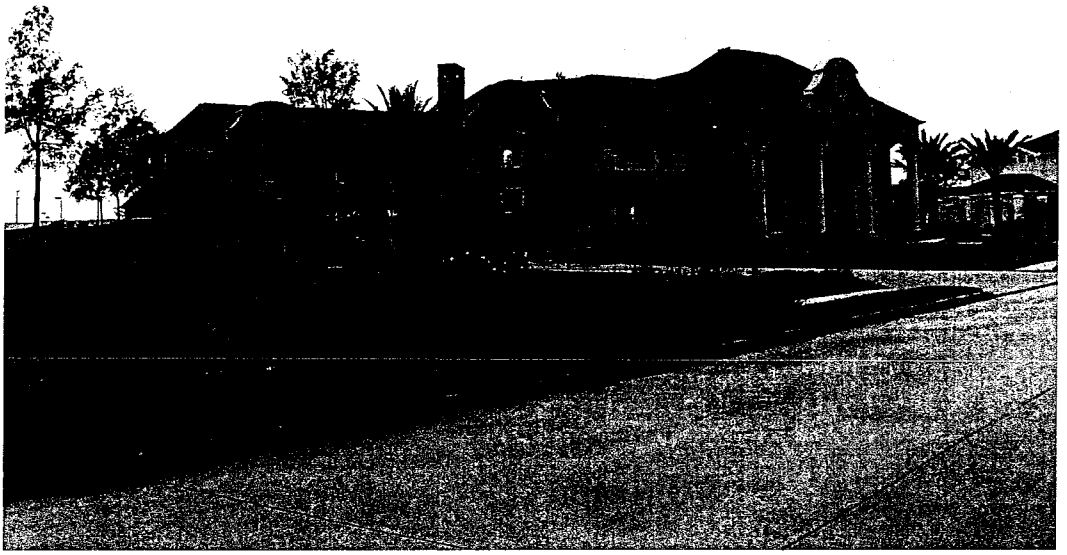

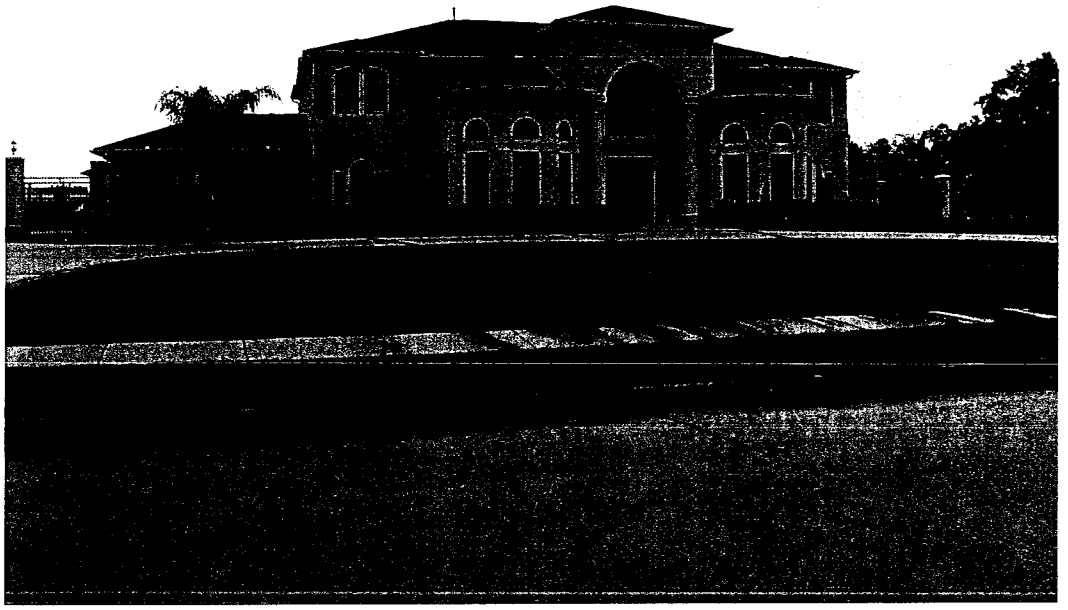

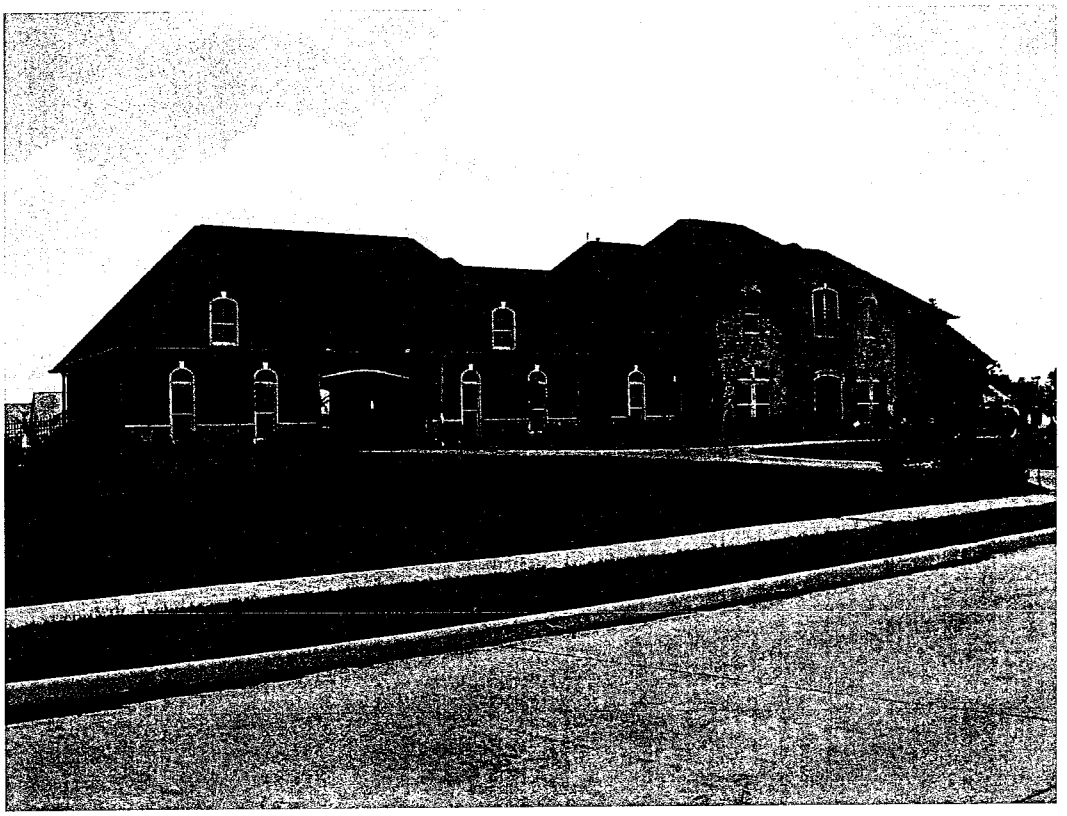

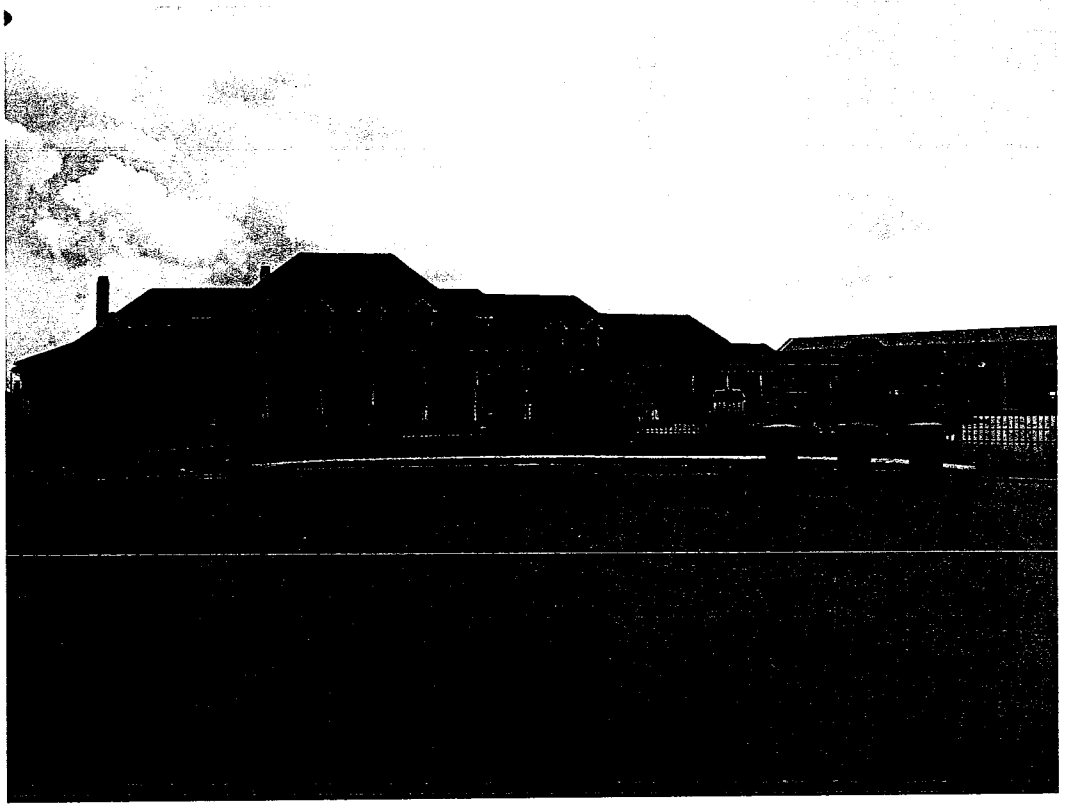

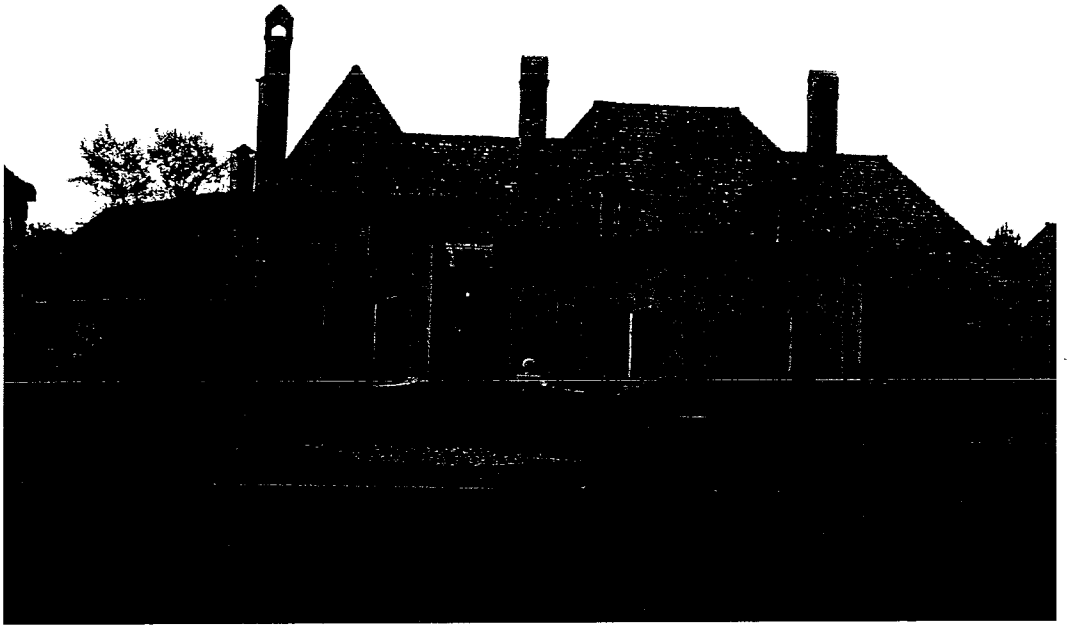

TOWNHOMES

CLASS 3 TOWNHOUSE DESCRIPTION

AVERAGE QUALITY

FRAME – BRICK

Townhouses are attached single family residential units also referred to as Row Houses. These units are adjoined by common walls and have individual exterior entries. Residences of average quality are frequently mass produced. Average to low-cost production is a primary consideration. Generally meets minimum construction requirements of building codes and lending institutions. Simple design built from standard or designer plans with average quality materials and workmanship. A dining area, den or family room is common.

a. Floors –Wood or carpeting, vinyl asbestos tile or ceramic tile.
b. Exterior Walls – Vinyl, wood, aluminum, brick or other masonry.
c. Windows – Production double-hung or slide-by, aluminum or wood.
d. Roof – Metal, asphalt shingles common, over-hang and soffit, average detail.
e. Interior Finish – Drywall, paneling or wallpaper, medium-priced hardware.
f. Bathroom – One, one and a half, or two baths standard.
g. Kitchen – Production cabinets, plastic countertop.
h. Foundation – Piers, chain wall or concrete slab.
i. Other – May or may not have central heat, central air or fireplace. Minimum building, adequate lighting and fixtures.

NOTE: Fireplaces are not included in the base rate for this class.
Classify Attached Garage same as house. Attached garages shares a common wall with the residence.

Classify Detached Garage according to construction. Detached garages are freestanding.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Swimming pools: $7,000

Revised: February 2014
February 2017

ENTITY LEGEND

CODE	ENTITY
901	All of Jefferson County

SCHOOL LEGEND

CODE	SCHOOL
101	Beaumont ISD
103	Hamshire-Fannett ISD
105	Hardin-Jefferson ISD
107	Nederland ISD
109	Port Arthur ISD
111	Port Neches ISD
113	Sabine Pass ISD

CLASS CODE LEGEND

CLASS CODE	DEFINITION		
3F1	Class 3	Frame Construction	1 Story
3F15	Class 3	Frame Construction	1 1/2 Story
3F2	Class 3	Frame Construction	2 Story
3B1	Class 3	Brick Construction	1 Story
3B15	Class 3	Brick Construction	1 1/2 Story
3B2	Class 3	Brick Construction	2 Story
3AF1	Class 3 Townhouse	Frame Construction	1 Story
3AF15	Class 3 Townhouse	Frame Construction	1 1/2 Story
3AF2	Class 3 Townhouse	Frame Construction	2 Story
3AB1	Class 3 Townhouse	Brick Construction	1 Story
3AB15	Class 3 Townhouse	Brick Construction	1 1/2 Story
3AB2	Class 3 Townhouse	Brick Construction	2 Story
3DF1	Class 3 Duplex	Frame Construction	1 Story
3DF15	Class 3 Duplex	Frame Construction	1 1/2 Story
3DF2	Class 3 Duplex	Frame Construction	2 Story
3DB1	Class 3 Duplex	Brick Construction	1 Story
3DB15	Class 3 Duplex	Brick Construction	1 1/2 Story
3DB2	Class 3 Duplex	Brick Construction	2 Story

Jefferson Central Appraisal District

RESIDENTIAL BASE COST SCHEDULE

CLASS 3A

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	3AB1	3AB15	3AB2	3AF1	3AF15	3AF2
00200	57.69	55.60	55.60	54.18	52.23	52.23
03000	50.20	48.40	48.40	47.18	39.70	39.70
12000	50.20	48.40	48.40	47.18	39.70	39.70
999999	50.20	48.40	48.40	47.18	39.70	39.70

Jefferson Central Appraisal District

GARAGE BASE COST SCHEDULE

CLASS 3A

ATTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	3AB1	3AB15	3AB2	3AF1	3AF15	3AF2
00200	21.00	21.00	21.00	20.00	20.00	20.00
00300	21.00	21.00	21.00	20.00	20.00	20.00
00400	21.00	21.00	21.00	20.00	20.00	20.00
00500	20.50	20.50	20.50	18.50	18.50	18.50
00600	20.00	20.00	20.00	19.00	19.00	19.00
01000	20.00	20.00	20.00	19.00	19.00	19.00
01100	20.00	20.00	20.00	19.00	19.00	19.00
01200	20.00	20.00	20.00	19.00	19.00	19.00
01400	20.00	20.00	20.00	19.00	19.00	19.00
01700	20.00	20.00	20.00	19.00	19.00	19.00
999999	20.00	20.00	20.00	19.00	19.00	19.00

DETTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	3AB1	3AB15	3AB2	3AF1	3AF15	3AF2
00200	29.00	29.00	29.00	25.00	25.00	25.00
00300	29.00	29.00	29.00	25.00	25.00	25.00
00400	29.00	29.00	29.00	25.00	25.00	25.00
00500	26.00	26.00	26.00	24.00	24.00	24.00
00600	25.00	25.00	25.00	23.00	23.00	23.00
01000	25.00	25.00	25.00	23.00	23.00	23.00
01100	25.00	25.00	25.00	23.00	23.00	23.00
01200	25.00	25.00	25.00	23.00	23.00	23.00
01400	25.00	25.00	25.00	23.00	23.00	23.00
01700	25.00	25.00	25.00	23.00	23.00	23.00
999999	25.00	25.00	25.00	23.00	23.00	23.00

CLASS 4 TOWNHOUSE DESCRIPTION

ABOVE AVERAGE QUALITY

FRAME – BRICK

Townhouses are attached single family residential units also referred to as Row Houses. These units are adjoined by common walls and have individual exterior entries. Residences of above average quality may be mass produced or built for individual owner. Generally meets or exceeds building codes and lending agency requirements. Some attention is given to design and appearance, nominal number of built-ins may be included. Individual design, average to above average quality materials and workmanship, dining room and den common.

a. Floors – Hardwood, vinyl, ceramic tile, or carpeting, slate or other inlaid stone common in foyer.
b. Exterior Walls – Common exteriors are wood, aluminum, cedar shingles, stucco, quality brick or native stone.
c. Windows – Production double-hung or casement, wood or aluminum.
d. Roof – Metal, asphalt shingles, wood shingles or equivalent.
e. Interior Finish – Quality drywall, paneling or wall covering.
f. Bathroom – One, one and a half, two or two and a half baths common, ceramic tile or fiberglass tub recess.
g. Kitchen – Ample cabinets, wood veneer or hardwood, plastic or tile countertop.
h. Other –Central Heat and Air standard.

NOTE: May or may not include fireplace. Fireplace is not a factor in this class.

Classify Attached Garage same as house. Attached garages shares a common wall with the residence.

Classify Detached Garage according to construction. Detached garages are freestanding.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Swimming pools: $7,000

Revised: February 2014
February 2017

ENTITY LEGEND

CODE	ENTITY
901	All of Jefferson County

SCHOOL LEGEND

CODE	SCHOOL
101	Beaumont ISD
103	Hamshire-Fannett ISD
105	Hardin-Jefferson ISD
107	Nederland ISD
109	Port Arthur ISD
111	Port Neches ISD
113	Sabine Pass ISD

CLASS CODE LEGEND

CLASS CODE	DEFINITION		
4F1	Class 4	Frame Construction	1 Story
4F15	Class 4	Frame Construction	1 1/2 Story
4F2	Class 4	Frame Construction	2 Story
4B1	Class 4	Brick Construction	1 Story
4B15	Class 4	Brick Construction	1 1/2 Story
4B2	Class 4	Brick Construction	2 Story
4AF1	Class 4 Townhouse	Frame Construction	1 Story
4AF15	Class 4 Townhouse	Frame Construction	1 1/2 Story
4AF2	Class 4 Townhouse	Frame Construction	2 Story
4AB1	Class 4 Townhouse	Brick Construction	1 Story
4AB15	Class 4 Townhouse	Brick Construction	1 1/2 Story
4AB2	Class 4 Townhouse	Brick Construction	2 Story
4DF1	Class 4 Duplex	Frame Construction	1 Story
4DF15	Class 4 Duplex	Frame Construction	1 1/2 Story
4DF2	Class 4 Duplex	Frame Construction	2 Story
4DB1	Class 4 Duplex	Brick Construction	1 Story
4DB15	Class 4 Duplex	Brick Construction	1 1/2 Story
4DB2	Class 4 Duplex	Brick Construction	2 Story

Jefferson Central Appraisal District

RESIDENTIAL BASE COST SCHEDULE

CLASS 4A

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	4AB1	4AB15	4AB2	4AF1	4AF15	4AF2
00200	61.28	58.80	58.80	57.32	53.45	53.45
03000	47.00	45.16	45.16	45.74	42.26	42.26
12000	47.00	45.16	45.16	45.74	42.26	42.26
999999	47.00	45.16	45.16	45.74	42.26	42.26

Jefferson Central Appraisal District

GARAGE BASE COST SCHEDULE

CLASS 4A

ATTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	4AB1	4AB15	4AB2	4AF1	4AF15	4AF2
00200	29.00	29.00	29.00	24.00	24.00	24.00
00300	29.00	29.00	29.00	24.00	24.00	24.00
00400	28.32	28.32	28.32	23.66	23.66	23.66
00500	27.66	27.66	27.66	23.33	23.33	23.33
00600	27.00	27.00	27.00	23.00	23.00	23.00
01000	27.00	27.00	27.00	23.00	23.00	23.00
01100	27.00	27.00	27.00	23.00	23.00	23.00
01200	27.00	27.00	27.00	23.00	23.00	23.00
01400	27.00	27.00	27.00	23.00	23.00	23.00
01700	27.00	27.00	27.00	23.00	23.00	23.00
999999	27.00	27.00	27.00	23.00	23.00	23.00

DETTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	4AB1	4AB15	4AB2	4AF1	4AF15	4AF2
00200	33.00	33.00	33.00	27.00	27.00	27.00
00300	33.00	33.00	33.00	27.00	27.00	27.00
00400	31.00	31.00	31.00	26.00	26.00	26.00
00500	31.00	31.00	31.00	26.00	26.00	26.00
00600	31.00	31.00	31.00	26.00	26.00	26.00
01000	31.00	31.00	31.00	26.00	26.00	26.00
01100	31.00	31.00	31.00	26.00	26.00	26.00
01200	31.00	31.00	31.00	26.00	26.00	26.00
01400	31.00	31.00	31.00	26.00	26.00	26.00
01700	31.00	31.00	31.00	26.00	26.00	26.00
999999	31.00	31.00	31.00	26.00	26.00	26.00

CLASS 5 TOWNHOUSE DESCRIPTION

GOOD QUALITY

FRAME – BRICK

Townhouses are attached single family residential units also referred to as Row Houses. These units are adjoined by common walls and have individual exterior entries. Custom design or mass produced, good quality materials and workmanship, good floor plan. Generally exceed minimum building codes and lending agency requirements.

a. Floors – Hardwood, parquet, vinyl tile, ceramic tile, slate, or carpeting.
b. Exterior Walls – Wood, cedar shakes, stucco, high quality brick or native stone. Some custom ornamentation.
c. Windows – Topline, wood or aluminum.
d. Roof – Metal, heavy asphalt or wood shingles.
e. Interior Finish – Quality drywall, paneling or wall covering, high grade millwork, quality hardware.
f. Bathroom – One and a half, two or three baths standard, quality fixtures, ceramic tile tub recess.
g. Kitchen – Ample quality cabinets, includes mostly built-ins.
h. Other – Quality central Heat and Air standard, ornate light fixtures and outlets, outside electrical outlets.

NOTE: May or may not include fireplace.

Classify Attached Garage same as house. Attached garages shares a common wall with the residence.

Classify Detached Garage according to construction. Detached garages are freestanding.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Swimming pools: $12,000

Revised: February 2014
February 2017

ENTITY LEGEND	
CODE	ENTITY
901	All of Jefferson County

SCHOOL LEGEND	
CODE	SCHOOL
101	Beaumont ISD
103	Hamshire-Fannett ISD
105	Hardin-Jefferson ISD
107	Nederland ISD
109	Port Arthur ISD
111	Port Neches ISD
113	Sabine Pass ISD

CLASS CODE LEGEND			
CLASS CODE	DEFINITION		
5F1	Class 5	Frame Construction	1 Story
5F15	Class 5	Frame Construction	1 1/2 Story
5F2	Class 5	Frame Construction	2 Story
5B1	Class 5	Brick Construction	1 Story
5B15	Class 5	Brick Construction	1 1/2 Story
5B2	Class 5	Brick Construction	2 Story
5AF1	Class 5 Townhouse	Frame Construction	1 Story
5AF15	Class 5 Townhouse	Frame Construction	1 1/2 Story
5AF2	Class 5 Townhouse	Frame Construction	2 Story
5AB1	Class 5 Townhouse	Brick Construction	1 Story
5AB15	Class 5 Townhouse	Brick Construction	1 1/2 Story
5AB2	Class 5 Townhouse	Brick Construction	2 Story
5DF1	Class 5 Duplex	Frame Construction	1 Story
5DF15	Class 5 Duplex	Frame Construction	1 1/2 Story
5DF2	Class 5 Duplex	Frame Construction	2 Story
5DB1	Class 5 Duplex	Brick Construction	1 Story
5DB15	Class 5 Duplex	Brick Construction	1 1/2 Story
5DB2	Class 5 Duplex	Brick Construction	2 Story

Jefferson Central Appraisal District

RESIDENTIAL BASE COST SCHEDULE

CLASS 5A

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	5AB1	5AB15	5AB2	5AF1	5AF15	5AF2
00200	78.43	75.19	75.19	73.34	70.31	70.31
03000	64.56	59.84	59.84	60.38	57.97	57.97
12000	64.56	59.84	59.84	60.38	57.97	57.97
999999	64.56	59.84	59.84	60.38	57.97	57.97

Jefferson Central Appraisal District

GARAGE BASE COST SCHEDULE

CLASS 5A

ATTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	5AB1	5AB15	5AB2	5AF1	5AF15	5AF2
00200	33.00	33.00	33.00	30.00	30.00	30.00
00300	33.00	33.00	33.00	30.00	30.00	30.00
00400	33.00	33.00	33.00	30.00	30.00	30.00
00500	30.00	30.00	30.00	28.00	28.00	28.00
00600	30.00	30.00	30.00	28.00	28.00	28.00
01000	30.00	30.00	30.00	28.00	28.00	28.00
01100	30.00	30.00	30.00	28.00	28.00	28.00
01200	30.00	30.00	30.00	28.00	28.00	28.00
01400	30.00	30.00	30.00	28.00	28.00	28.00
01700	30.00	30.00	30.00	28.00	28.00	28.00
999999	30.00	30.00	30.00	28.00	28.00	28.00

DETTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	5AB1	5AB15	5AB2	5AF1	5AF15	5AF2
00200	44.00	44.00	44.00	38.00	38.00	38.00
00300	44.00	44.00	44.00	38.00	38.00	38.00
00400	44.00	44.00	44.00	38.00	38.00	38.00
00500	41.00	41.00	41.00	35.00	35.00	35.00
00600	41.00	41.00	41.00	35.00	35.00	35.00
01000	41.00	41.00	41.00	35.00	35.00	35.00
01100	41.00	41.00	41.00	35.00	35.00	35.00
01200	41.00	41.00	41.00	35.00	35.00	35.00
01400	41.00	41.00	41.00	35.00	35.00	35.00
01700	41.00	41.00	41.00	35.00	35.00	35.00
999999	41.00	41.00	41.00	35.00	35.00	35.00

DEPRECIATION SCHEDULE

An estimate of normal physical deterioration and normal obsolescence, expressed as a percent of reproduction cost new, can be made if the user:

1. Rates the physical condition of the building and its degree of desirability and usefulness; and

2. Applies this rating, combined with the effective age, to determine percentage of depreciation from the depreciation table on the following page.

Ratings should be determined using the following descriptions:

(V) Very Good: Little or no evidence of deterioration, quite attractive and desirable.

(G) Good: Minor deterioration visible; attractive, desirable and useful.

(A) Average: Normal wear and tear apparent, average attractiveness and desirability.

(F) Fair: Definite deterioration, in need of repairing.

(P) Poor: Definite deterioration obvious; definitely undesirable and barely usable.

(U) Unsound: Building is definitely unsound and practically unfit for use. Could be salvage.

NOTE: Area factors will be determined according to location.

DEPRECIATION SCHEDULE

CLASS 3 & 4

RESIDENTIAL & TOWNHOMES

	AGE							
CONDITION	**0 - 5**	**6 - 10**	**11 - 19**	**20 - 29**	**30 - 39**	**40 - 50**	**51 - 64**	**65 - UP**
VERY GOOD	5	10	15	20	25	30	35	40
GOOD	10	15	20	25	30	35	40	45
AVERAGE	15	20	25	30	35	40	45	50
FAIR	20	25	30	35	40	45	50	55
POOR	25	30	35	40	45	50	55	60
UNSOUND	30	35	40	45	50	60	70	75

FMV - Fair Market Value

Building Unfit for Use - Usually Salvage Value

DEPRECIATION SCHEDULE

CLASS 5, 5-1, 6 & 6-1

RESIDENTIAL & TOWNHOMES

	AGE							
CONDITION	**0 - 5**	**6 - 10**	**11 - 19**	**20 - 29**	**30 - 39**	**40 - 50**	**51 - 64**	**65 - UP**
VERY GOOD	0	5	10	15	20	25	30	35
GOOD	5	10	15	20	25	30	35	40
AVERAGE	10	15	20	25	30	35	40	45
FAIR	15	20	25	30	35	40	45	50
POOR	20	25	30	35	40	45	50	55
UNSOUND	25	30	35	40	45	55	65	70

FMV - Fair Market Value

Building Unfit for Use - Usually Salvage Value

DUPLEXES

Apartments, Duplexes, Fourplexes

Apartments - Property use code is B1; The Class will be QA1 thru QA6 using the Apartment Cost Schedule and Apartment Depreciation

Duplexes - Property use code is B2; The Class will be 1D thru 6D using the Residential Cost schedule but using the Apartment Depreciation Schedule

Fourplexes - Property use code is B4; The Class will be QF1 thru QF6 using the Apartment Cost Schedule and Apartment Depreciation

DEPRECIATION SCHEDULE

An estimate of normal physical deterioration and normal obsolescence, expressed as a percent of reproduction cost new, can be made if the user:

1. Rates the physical condition of the building and its degree of desirability and usefulness; and

2. Applies this rating, combined with the effective age, to determine percentage of depreciation from the depreciation table on the following page.

Ratings should be determined using the following descriptions:

(V) Very Good: Little or no evidence of deterioration, quite attractive and desirable.

(G) Good: Minor deterioration visible; attractive, desirable and useful.

(A) Average: Normal wear and tear apparent, average attractiveness and desirability.

(F) Fair: Definite deterioration, in need of repairing.

(P) Poor: Definite deterioration obvious; definitely undesirable and barely usable.

(U) Unsound: Building is definitely unsound and practically unfit for use. Could be salvage.

NOTE: Area factors will be determined according to location.

JEFFERSON CENTRAL APPRAISAL DISTRICT
MULTI-FAMILY QF & DUPLEXES
WORKED ON COST APPROACH
DEPRECIATION SCHEDULE

	AGE									
CONDITION	**0 - 5**	**6 - 10**	**11 - 15**	**16 - 20**	**21 - 25**	**26 - 30**	**31 - 35**	**36 - 40**	**41 - 45**	**46 & UP**
VERY GOOD	10	15	20	25	30	35	40	45	50	55
GOOD	15	20	25	30	35	40	45	50	55	60
AVERAGE	20	25	30	35	40	45	50	55	60	65
FAIR	25	30	35	40	45	50	55	60	65	70
POOR	30	35	40	45	50	55	60	65	70	75
UNSOUND	35	40	45	50	55	60	65	70	75	80

Revised 04/18/2018

CLASS 1 DUPLEX DESCRIPTION

INFERIOR QUALITY

FRAME – BRICK

Duplexes consist of two attached units sharing a common wall and each unit is improved with individual kitchens and bathroom or bathrooms. Class 1 duplex residences of inferior quality construction meet minimum building codes and requirements. Exterior and interior finishes are plain and inexpensive with little attention given to detail, and are concerned mainly with function and not appearances.

a. Floors –Wood, carpet or linoleum.
b. Exterior Walls – Common exteriors are wood, composition siding or metal.
c. Windows – Frame or metal.
d. Roof – Corrugated metal sheet, asphalt roofing or wood shingles – low quality.
e. Interior Finish – Shiplap on wood studs, paneling or sheetrock.
f. Bathroom – Minimum basic fixtures.
g. Kitchen – Minimum cabinets, softwood or painted metal, laminated plastic, linoleum, or tile countertops.
h. Foundation – Substandard – piers or block.
i. Other –Minimum electrical. Wall or space heaters. Small or non-existent closets.

NOTE: Central Air and Heat as well as Fireplaces are not included in the base rate for this class.

Classify Attached Garage same as house. Attached garages shares a common wall with the residence.

Classify Detached Garage according to construction. Detached garages are freestanding.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Revised: February 2014

ENTITY LEGEND

CODE	ENTITY
901	All of Jefferson County

SCHOOL LEGEND

CODE	SCHOOL
101	Beaumont ISD
103	Hamshire-Fannett ISD
105	Hardin-Jefferson ISD
107	Nederland ISD
109	Port Arthur ISD
111	Port Neches ISD
113	Sabine Pass ISD

CLASS CODE LEGEND

CLASS CODE	DEFINITION		
1F1	Class 1	Frame Construction	1 Story
1F15	Class 1	Frame Construction	1 1/2 Story
1F2	Class 1	Frame Construction	2 Story
1B1	Class 1	Brick Construction	1 Story
1B15	Class 1	Brick Construction	1 1/2 Story
1B2	Class 1	Brick Construction	2 Story
1AF1	Class 1 Townhouse	Frame Construction	1 Story
1AF15	Class 1 Townhouse	Frame Construction	1 1/2 Story
1AF2	Class 1 Townhouse	Frame Construction	2 Story
1AB1	Class 1 Townhouse	Brick Construction	1 Story
1AB15	Class 1 Townhouse	Brick Construction	1 1/2 Story
1AB2	Class 1 Townhouse	Brick Construction	2 Story
1DF1	Class 1 Duplex	Frame Construction	1 Story
1DF15	Class 1 Duplex	Frame Construction	1 1/2 Story
1DF2	Class 1 Duplex	Frame Construction	2 Story
1DB1	Class 1 Duplex	Brick Construction	1 Story
1DB15	Class 1 Duplex	Brick Construction	1 1/2 Story
1DB2	Class 1 Duplex	Brick Construction	2 Story

Jefferson Central Appraisal District

RESIDENTIAL BASE COST SCHEDULE

CLASS 1D

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	1DB1	1DB15	1DB2	1DF1	1DF15	1DF2
00200	17.45	17.45	17.45	17.45	17.45	17.45
00600	16.45	16.45	16.45	16.45	16.45	16.45
00700	16.20	16.20	16.20	16.20	16.20	16.20
00800	15.94	15.94	15.94	15.94	15.94	15.94
00900	15.69	15.69	15.69	15.69	15.69	15.69
01000	15.44	15.44	15.44	15.44	15.44	15.44
01200	14.94	14.94	14.94	14.94	14.94	14.94
01400	14.44	14.44	14.44	14.44	14.44	14.44
01600	13.94	13.94	13.94	13.94	13.94	13.94
01800	13.43	13.43	13.43	13.43	13.43	13.43
02000	12.93	12.93	12.93	12.93	12.93	12.93
02200	12.43	12.43	12.43	12.43	12.43	12.43
02400	12.43	12.43	12.43	12.43	12.43	12.43
02500	12.43	12.43	12.43	12.43	12.43	12.43
02600	12.43	12.43	12.43	12.43	12.43	12.43
03500	12.43	12.43	12.43	12.43	12.43	12.43
04000	12.43	12.43	12.43	12.43	12.43	12.43
05000	12.43	12.43	12.43	12.43	12.43	12.43
07500	12.43	12.43	12.43	12.43	12.43	12.43
08000	12.43	12.43	12.43	12.43	12.43	12.43
12000	12.43	12.43	12.43	12.43	12.43	12.43
999999	12.43	12.43	12.43	12.43	12.43	12.43

Jefferson Central Appraisal District

GARAGE BASE COST SCHEDULE

CLASS 1D

ATTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	1DB1	1DB15	1DB2	1DF1	1DF15	1DF2
00200	16.50	16.50	16.50	16.00	16.00	16.00
00300	16.17	16.17	16.17	15.67	15.67	15.67
00400	15.83	15.83	15.83	15.33	15.33	15.33
00500	15.50	15.50	15.50	15.00	15.00	15.00
00600	15.50	15.50	15.50	15.00	15.00	15.00
01000	15.50	15.50	15.50	15.00	15.00	15.00
01100	15.50	15.50	15.50	15.00	15.00	15.00
01200	15.50	15.50	15.50	15.00	15.00	15.00
01400	15.50	15.50	15.50	15.00	15.00	15.00
01700	15.50	15.50	15.50	15.00	15.00	15.00
999999	15.50	15.50	15.50	15.00	15.00	15.00

DETTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	1DB1	1DB15	1DB2	1DF1	1DF15	1DF2
00200	17.50	17.50	17.50	16.50	16.50	16.50
00300	17.17	17.17	17.17	16.17	16.17	16.17
00400	16.83	16.83	16.83	15.83	15.83	15.83
00500	16.50	16.50	16.50	15.50	15.50	15.50
00600	16.50	16.50	16.50	15.50	15.50	15.50
01000	16.50	16.50	16.50	15.50	15.50	15.50
01100	16.50	16.50	16.50	15.50	15.50	15.50
01200	16.50	16.50	16.50	15.50	15.50	15.50
01400	16.50	16.50	16.50	15.50	15.50	15.50
01700	16.50	16.50	16.50	15.50	15.50	15.50
999999	16.50	16.50	16.50	15.50	15.50	15.50

CLASS 2 DUPLEX DESCRIPTION

LOW QUALITY

FRAME – BRICK

Duplexes consist of two attached units sharing a common wall and each unit is improved with individual kitchens and bathroom or bathrooms. Residences of low quality construction meet minimum building codes and requirements. Plain design built from average quality materials and workmanship. Generally meets minimum construction requirements.

a. Floors –Often wood, asphalt tile and carpet.
b. Exterior Walls – Common exterior are asbestos, asphalt, vinyl, wood or concrete block, brick or masonry.
c. Windows – Average quality frame or metal.
d. Roof – Metal, wood shingles or composition.
e. Interior Finish – Drywall, wallpaper or wood paneling.
f. Bathroom – Basic fixtures.
g. Kitchen – Minimum cabinets, softwood or painted metal, laminated plastic, linoleum, or tile countertops. Minimum built-in appliances.
h. Foundation – Piers, chain wall or concrete slab.
i. Other –Wall or spare heaters, minimum light fixtures and outlets.

NOTE: Central Air and Heat as well as Fireplaces are not included in the base rate for this class.

Classify Attached Garage same as house. Attached garages shares a common wall with the residence.

Classify Detached Garage according to construction. Detached garages are freestanding.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Revised: February 2014

ENTITY LEGEND

CODE	ENTITY
901	All of Jefferson County

SCHOOL LEGEND

CODE	SCHOOL
101	Beaumont ISD
103	Hamshire-Fannett ISD
105	Hardin-Jefferson ISD
107	Nederland ISD
109	Port Arthur ISD
111	Port Neches ISD
113	Sabine Pass ISD

CLASS CODE LEGEND

CLASS CODE	DEFINITION		
2F1	Class 2	Frame Construction	1 Story
2F15	Class 2	Frame Construction	1 1/2 Story
2F2	Class 2	Frame Construction	2 Story
2B1	Class 2	Brick Construction	1 Story
2B15	Class 2	Brick Construction	1 1/2 Story
2B2	Class 2	Brick Construction	2 Story
2AF1	Class 2 Townhouse	Frame Construction	1 Story
2AF15	Class 2 Townhouse	Frame Construction	1 1/2 Story
2AF2	Class 2 Townhouse	Frame Construction	2 Story
2AB1	Class 2 Townhouse	Brick Construction	1 Story
2AB15	Class 2 Townhouse	Brick Construction	1 1/2 Story
2AB2	Class 2 Townhouse	Brick Construction	2 Story
2DF1	Class 2 Duplex	Frame Construction	1 Story
2DF15	Class 2 Duplex	Frame Construction	1 1/2 Story
2DF2	Class 2 Duplex	Frame Construction	2 Story
2DB1	Class 2 Duplex	Brick Construction	1 Story
2DB15	Class 2 Duplex	Brick Construction	1 1/2 Story
2DB2	Class 2 Duplex	Brick Construction	2 Story

Jefferson Central Appraisal District

RESIDENTIAL BASE COST SCHEDULE

CLASS 2D

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	2DB1	2DB15	2DB2	2DF1	2DF15	2DF2
00200	80.35	72.34	72.34	76.99	69.36	69.36
00600	80.35	72.34	72.34	76.99	69.36	69.36
00700	77.52	70.45	70.45	74.29	67.56	67.56
00800	75.64	68.57	68.57	72.50	65.77	65.77
00900	74.22	67.15	67.15	71.15	64.42	64.42
01000	72.34	65.74	65.74	69.36	63.07	63.07
01200	69.98	63.38	63.38	67.11	60.83	60.83
01400	68.10	61.50	61.50	65.32	59.04	59.04
01600	66.21	60.08	60.08	63.52	57.69	57.69
01800	64.80	58.67	58.67	62.18	56.34	56.34
02000	63.38	57.73	57.73	60.83	55.44	55.44
02200	62.44	56.31	56.31	59.93	54.10	54.10
02400	61.02	55.37	55.37	58.59	53.20	53.20
02500	61.02	55.37	55.37	58.59	53.20	53.20
02600	61.02	55.37	55.37	58.59	53.20	53.20
03500	61.02	55.37	55.37	58.59	53.20	53.20
04000	61.02	55.37	55.37	58.59	53.20	53.20
05000	61.02	55.37	55.37	58.59	53.20	53.20
07500	61.02	55.37	55.37	58.59	53.20	53.20
08000	61.02	55.37	55.37	58.59	53.20	53.20
12000	61.02	55.37	55.37	58.59	53.20	53.20
999999	61.02	55.37	55.37	58.59	53.20	53.20

Jefferson Central Appraisal District

GARAGE BASE COST SCHEDULE

CLASS 2D

ATTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	2DB1	2DB15	2DB2	2DF1	2DF15	2DF2
00200	29.52	23.00	23.00	27.46	21.00	21.00
00300	27.31	22.25	22.25	25.36	20.42	20.42
00400	24.89	21.50	21.50	23.56	19.83	19.83
00500	24.89	20.75	20.75	23.56	19.25	19.25
00600	24.89	20.00	20.00	23.56	18.67	18.67
01000	24.89	17.00	17.00	23.56	16.33	16.33
01100	24.89	16.25	16.25	23.56	15.75	15.75
01200	24.89	15.50	15.50	23.56	15.17	15.17
01400	24.89	15.50	15.50	23.56	14.00	14.00
01700	24.89	15.50	15.50	23.56	14.00	14.00
999999	24.89	15.50	15.50	23.56	14.00	14.00

DETTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	2DB1	2DB15	2DB2	2DF1	2DF15	2DF2
00200	45.32	33.00	33.00	38.37	27.50	27.50
00300	38.42	31.70	31.70	35.29	26.50	26.50
00400	32.38	30.40	30.40	31.42	25.50	25.50
00500	32.38	29.10	29.10	31.42	24.50	24.50
00600	32.38	27.80	27.80	31.42	23.50	23.50
01000	32.38	22.60	22.60	31.42	19.50	19.50
01100	32.38	21.30	21.30	31.42	18.50	18.50
01200	32.38	20.00	20.00	31.42	17.50	17.50
01400	32.38	20.00	20.00	31.42	17.50	17.50
01700	32.38	20.00	20.00	31.42	17.50	17.50
999999	32.38	20.00	20.00	31.42	17.50	17.50

CLASS 3 DUPLEX DESCRIPTION

AVERAGE QUALITY

FRAME – BRICK

Duplexes consist of two attached units sharing a common wall and each unit is improved with individual kitchens and bathroom or bathrooms. Residences of average quality are frequently mass produced. Average to low-cost production is a primary consideration. Generally meets minimum construction requirements of building codes and lending institutions. Simple design built from standard or designer plans with average quality materials and workmanship. A dining area, den or family room is common.

a. Floors –Wood or carpeting, vinyl asbestos tile or ceramic tile.
b. Exterior Walls – Vinyl, wood, aluminum, brick or other masonry.
c. Windows – Production double-hung or slide-by, aluminum or wood.
d. Roof – Metal, asphalt shingles common, over-hang and soffit, average detail.
e. Interior Finish – Drywall, paneling or wallpaper, medium-priced hardware.
f. Bathroom – One, one and a half, or two baths standard.
g. Kitchen – Production cabinets, plastic countertop.
h. Foundation – Piers, chain wall or concrete slab.
i. Other – May or may not have central heat, central air or fireplace. Minimum building, adequate lighting and fixtures.

NOTE: **Fireplaces are not included in the base rate for this class.**

Classify Attached Garage same as house. Attached garages shares a common wall with the residence.

Classify Detached Garage according to construction. Detached garages are freestanding.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Revised: February 2014
February 2017

ENTITY LEGEND

CODE	ENTITY
901	All of Jefferson County

SCHOOL LEGEND

CODE	SCHOOL
101	Beaumont ISD
103	Hamshire-Fannett ISD
105	Hardin-Jefferson ISD
107	Nederland ISD
109	Port Arthur ISD
111	Port Neches ISD
113	Sabine Pass ISD

CLASS CODE LEGEND

CLASS CODE	DEFINITION		
3F1	Class 3	Frame Construction	1 Story
3F15	Class 3	Frame Construction	1 1/2 Story
3F2	Class 3	Frame Construction	2 Story
3B1	Class 3	Brick Construction	1 Story
3B15	Class 3	Brick Construction	1 1/2 Story
3B2	Class 3	Brick Construction	2 Story
3AF1	Class 3 Townhouse	Frame Construction	1 Story
3AF15	Class 3 Townhouse	Frame Construction	1 1/2 Story
3AF2	Class 3 Townhouse	Frame Construction	2 Story
3AB1	Class 3 Townhouse	Brick Construction	1 Story
3AB15	Class 3 Townhouse	Brick Construction	1 1/2 Story
3AB2	Class 3 Townhouse	Brick Construction	2 Story
3DF1	Class 3 Duplex	Frame Construction	1 Story
3DF15	Class 3 Duplex	Frame Construction	1 1/2 Story
3DF2	Class 3 Duplex	Frame Construction	2 Story
3DB1	Class 3 Duplex	Brick Construction	1 Story
3DB15	Class 3 Duplex	Brick Construction	1 1/2 Story
3DB2	Class 3 Duplex	Brick Construction	2 Story

Jefferson Central Appraisal District

RESIDENTIAL BASE COST SCHEDULE

CLASS 3D

SCHED-YR	2021					
SQFT	CLASS_CD					
SIZE	3DB1	3DB15	3DB2	3DF1	3DF15	3DF2
00200	91.92	83.44	83.44	88.14	80.07	80.07
00600	91.92	83.44	83.44	88.14	80.07	80.07
00700	91.92	83.44	83.44	88.14	80.07	80.07
00800	89.56	81.08	81.08	85.90	77.82	77.82
00900	87.68	79.19	79.19	84.11	76.03	76.03
01000	85.79	77.78	77.78	82.31	74.68	74.68
01200	82.96	74.95	74.95	79.62	71.99	71.99
01400	80.14	73.07	73.07	76.92	70.19	70.19
01600	78.25	71.18	71.18	75.13	68.10	68.40
01800	76.36	69.77	69.77	73.33	67.05	67.05
02000	74.95	68.35	68.35	71.99	65.70	65.70
02200	73.54	66.94	66.94	70.64	64.36	64.36
02400	72.59	65.99	65.99	69.74	63.46	63.46
02500	71.89	65.52	65.52	69.07	63.01	63.01
02600	71.18	65.05	65.05	68.40	62.56	62.56
03500	70.24	64.11	64.11	67.50	61.67	61.67
04000	70.24	64.11	64.11	67.50	61.67	61.67
05000	70.24	64.11	64.11	67.50	61.67	61.67
07500	70.24	64.11	64.11	67.50	61.67	61.67
08000	70.24	64.11	64.11	67.50	61.67	61.67
12000	70.24	64.11	64.11	67.50	61.67	61.67
999999	70.24	64.11	64.11	67.50	61.67	61.67

Jefferson Central Appraisal District

GARAGE BASE COST SCHEDULE

CLASS 3D

ATTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	3DB1	3DB15	3DB2	3DF1	3DF15	3DF2
00200	33.70	27.00	27.00	30.52	24.00	24.00
00300	30.62	26.10	26.10	28.27	23.20	23.20
00400	27.53	25.20	25.20	26.03	22.40	22.40
00500	27.53	24.30	24.30	26.03	21.60	21.60
00600	27.53	23.40	23.40	26.03	20.80	20.80
01000	27.53	19.80	19.80	26.03	17.60	17.60
01100	27.53	18.90	18.90	26.03	16.80	16.80
01200	27.53	18.00	18.00	26.03	16.00	16.00
01400	27.53	18.00	18.00	26.03	16.00	16.00
01700	27.53	18.00	18.00	26.03	16.00	16.00
999999	27.53	18.00	18.00	26.03	16.00	16.00

DETTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	3DB1	3DB15	3DB2	3DF1	3DF15	3DF2
00200	49.78	38.00	38.00	42.63	33.00	33.00
00300	43.51	36.50	36.50	37.70	31.60	31.60
00400	37.23	35.00	35.00	32.76	30.20	30.20
00500	37.23	33.50	33.50	32.76	28.80	28.80
00600	37.23	32.00	32.00	32.76	27.40	27.40
01000	37.23	26.00	26.00	32.76	21.80	21.80
01100	37.23	24.50	24.50	32.76	20.40	20.40
01200	37.23	23.00	23.00	32.76	19.00	19.00
01400	37.23	23.00	23.00	32.76	19.00	19.00
01700	37.23	23.00	23.00	32.76	19.00	19.00
999999	37.23	23.00	23.00	32.76	19.00	19.00

CLASS 4 DUPLEX DESCRIPTION

ABOVE AVERAGE QUALITY

FRAME – BRICK

Duplexes consist of two attached units sharing a common wall and each unit is improved with individual kitchens and bathroom or bathrooms. Residences of above average quality may be mass produced or built for individual owner. Generally meets or exceeds building codes and lending agency requirements. Some attention is given to design and appearance, nominal number of built-ins may be included. Individual design, average to above average quality materials and workmanship, dining room and den common.

a. Floors – Hardwood, vinyl, ceramic tile, or carpeting, slate or other inlaid stone common in foyer.
b. Exterior Walls – Common exteriors are wood, aluminum, cedar shingles, stucco, quality brick or native stone.
c. Windows – Production double-hung or casement, wood or aluminum.
d. Roof – Metal, asphalt shingles, wood shingles or equivalent.
e. Interior Finish – Quality drywall, paneling or wall covering.
f. Bathroom – One, one and a half, two or two and a half baths common, ceramic tile or fiberglass tub recess.
g. Kitchen – Ample cabinets, wood veneer or hardwood, plastic or tile countertop.
h. Other –Central Heat and Air standard.

NOTE: May or may not include fireplace. Fireplace is not a factor in this class. Classify

Attached Garage same as house. Attached garages shares a common wall with the residence.

Classify Detached Garage according to construction. Detached garages are freestanding.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Revised: February 2014

ENTITY LEGEND	
CODE	ENTITY
901	All of Jefferson County

SCHOOL LEGEND	
CODE	SCHOOL
101	Beaumont ISD
103	Hamshire-Fannett ISD
105	Hardin-Jefferson ISD
107	Nederland ISD
109	Port Arthur ISD
111	Port Neches ISD
113	Sabine Pass ISD

CLASS CODE LEGEND			
CLASS CODE	DEFINITION		
4F1	Class 4	Frame Construction	1 Story
4F15	Class 4	Frame Construction	1 1/2 Story
4F2	Class 4	Frame Construction	2 Story
4B1	Class 4	Brick Construction	1 Story
4B15	Class 4	Brick Construction	1 1/2 Story
4B2	Class 4	Brick Construction	2 Story
4AF1	Class 4 Townhouse	Frame Construction	1 Story
4AF15	Class 4 Townhouse	Frame Construction	1 1/2 Story
4AF2	Class 4 Townhouse	Frame Construction	2 Story
4AB1	Class 4 Townhouse	Brick Construction	1 Story
4AB15	Class 4 Townhouse	Brick Construction	1 1/2 Story
4AB2	Class 4 Townhouse	Brick Construction	2 Story
4DF1	Class 4 Duplex	Frame Construction	1 Story
4DF15	Class 4 Duplex	Frame Construction	1 1/2 Story
4DF2	Class 4 Duplex	Frame Construction	2 Story
4DB1	Class 4 Duplex	Brick Construction	1 Story
4DB15	Class 4 Duplex	Brick Construction	1 1/2 Story
4DB2	Class 4 Duplex	Brick Construction	2 Story

Jefferson Central Appraisal District

RESIDENTIAL BASE COST SCHEDULE

CLASS 4D

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	4DB1	4DB15	4DB2	4DF1	4DF15	4DF2
00200	125.27	115.84	115.84	120.32	111.35	111.35
00600	125.27	115.84	115.84	120.32	111.35	111.35
00700	125.27	115.84	115.84	120.32	111.35	111.35
00800	125.27	115.84	115.84	120.32	111.35	111.35
00900	122.44	113.01	113.01	117.63	108.65	108.65
01000	119.61	111.12	111.12	114.94	106.86	106.86
01200	115.84	106.88	106.88	111.35	102.82	102.82
01400	113.01	104.05	104.05	108.65	100.13	100.13
01600	109.71	101.23	101.23	105.51	97.43	97.43
01800	107.35	99.34	99.34	103.27	95.64	95.64
02000	105.47	97.45	97.45	101.47	93.84	93.84
02200	103.59	95.57	95.57	99.68	92.05	92.05
02400	101.70	94.15	94.15	97.88	90.70	90.70
02500	100.99	93.45	93.45	97.21	90.03	90.03
02600	100.28	92.74	92.74	96.54	89.36	89.36
03500	96.51	89.44	89.44	92.95	86.21	86.21
04000	96.51	89.44	89.44	92.95	86.21	86.21
05000	96.51	89.44	89.44	92.95	86.21	86.21
07500	96.51	89.44	89.44	92.95	86.21	86.21
08000	96.51	89.44	89.44	92.95	86.21	86.21
12000	96.51	89.44	89.44	92.95	86.21	86.21
999999	96.51	89.44	89.44	92.95	86.21	86.21

Jefferson Central Appraisal District

GARAGE BASE COST SCHEDULE

CLASS 4D

ATTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	4DB1	4DB15	4DB2	4DF1	4DF15	4DF2
00200	38.76	32.00	32.00	33.23	28.00	28.00
00300	35.24	30.83	30.83	32.54	26.75	26.75
00400	31.72	29.67	29.67	29.84	25.50	25.50
00500	31.72	28.50	28.50	29.84	24.25	24.25
00600	31.72	27.33	27.33	29.84	23.00	23.00
01000	31.72	22.67	22.67	29.84	18.00	18.00
01100	31.72	21.50	21.50	29.84	18.00	18.00
01200	31.72	20.33	20.33	29.84	18.00	18.00
01400	31.72	18.00	18.00	29.84	18.00	18.00
01700	31.72	18.00	18.00	29.84	18.00	18.00
999999	31.72	18.00	18.00	29.84	18.00	18.00

DETTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	4DB1	4DB15	4DB2	4DF1	4DF15	4DF2
00200	55.95	34.00	34.00	49.48	32.00	32.00
00300	48.90	33.17	33.17	43.53	31.08	31.08
00400	41.85	32.33	32.33	37.01	30.17	30.17
00500	41.65	31.50	31.50	37.01	29.25	29.25
00600	41.85	30.67	30.67	37.01	28.33	28.33
01000	41.85	27.33	27.33	37.01	24.67	24.67
01100	41.85	26.50	26.50	37.01	23.75	23.75
01200	41.85	25.67	25.67	37.01	22.83	22.83
01400	41.85	24.00	24.00	37.01	21.00	21.00
01700	41.85	24.00	24.00	37.01	21.00	21.00
999999	41.85	24.00	24.00	37.01	21.00	21.00

CLASS 5 DUPLEX DESCRIPTION

GOOD QUALITY

FRAME – BRICK

Duplexes consist of two attached units sharing a common wall and each unit is improved with individual kitchens and bathroom or bathrooms. Custom design or mass produced, good quality materials and workmanship, good floor plan. Generally exceed minimum building codes and lending agency requirements.

a. Floors – Hardwood, parquet, vinyl tile, ceramic tile, slate, or carpeting.
b. Exterior Walls – Wood, cedar shakes, stucco, high quality brick or native stone. Some custom ornamentation.
c. Windows – Topline, wood or aluminum.
d. Roof – Metal, heavy asphalt or wood shingles.
e. Interior Finish – Quality drywall, paneling or wall covering, high grade millwork, quality hardware.
f. Bathroom – One and a half, two or three baths standard, quality fixtures, ceramic tile tub recess.
g. Kitchen – Ample quality cabinets, includes mostly built-ins.
h. Other – Quality central Heat and Air standard, ornate light fixtures and outlets, outside electrical outlets.

NOTE: May or may not include fireplace. Classify Attached Garage same as house.

Attached garages shares a common wall with the residence.

Classify Detached Garage according to construction. Detached garages are freestanding.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Revised: February 2014

ENTITY LEGEND

CODE	ENTITY
901	All of Jefferson County

SCHOOL LEGEND

CODE	SCHOOL
101	Beaumont ISD
103	Hamshire-Fannett ISD
105	Hardin-Jefferson ISD
107	Nederland ISD
109	Port Arthur ISD
111	Port Neches ISD
113	Sabine Pass ISD

CLASS CODE LEGEND

CLASS CODE	DEFINITION		
5F1	Class 5	Frame Construction	1 Story
5F15	Class 5	Frame Construction	1 1/2 Story
5F2	Class 5	Frame Construction	2 Story
5B1	Class 5	Brick Construction	1 Story
5B15	Class 5	Brick Construction	1 1/2 Story
5B2	Class 5	Brick Construction	2 Story
5AF1	Class 5 Townhouse	Frame Construction	1 Story
5AF15	Class 5 Townhouse	Frame Construction	1 1/2 Story
5AF2	Class 5 Townhouse	Frame Construction	2 Story
5AB1	Class 5 Townhouse	Brick Construction	1 Story
5AB15	Class 5 Townhouse	Brick Construction	1 1/2 Story
5AB2	Class 5 Townhouse	Brick Construction	2 Story
5DF1	Class 5 Duplex	Frame Construction	1 Story
5DF15	Class 5 Duplex	Frame Construction	1 1/2 Story
5DF2	Class 5 Duplex	Frame Construction	2 Story
5DB1	Class 5 Duplex	Brick Construction	1 Story
5DB15	Class 5 Duplex	Brick Construction	1 1/2 Story
5DB2	Class 5 Duplex	Brick Construction	2 Story

Jefferson Central Appraisal District

RESIDENTIAL BASE COST SCHEDULE

CLASS 5D

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	5DB1	5DB15	5DB2	5DF1	5DF15	5DF2
00200	144.56	134.19	134.19	138.98	129.10	129.10
00600	144.56	134.19	134.19	138.98	129.10	129.10
00700	144.56	134.19	134.19	138.98	129.10	129.10
00800	144.56	134.19	134.19	138.98	129.10	129.10
00900	144.56	134.19	134.19	138.98	129.10	129.10
01000	141.73	132.31	132.31	136.28	127.31	127.31
01200	137.02	127.59	127.59	131.79	112.82	112.82
01400	133.25	123.82	123.82	128.20	119.23	119.23
01600	129.48	120.99	120.99	124.61	116.54	116.54
01800	126.65	118.16	118.16	121.92	113.84	113.84
02000	123.82	116.28	116.28	119.23	112.05	112.05
02200	121.94	114.39	114.39	117.43	110.25	110.25
02400	120.05	112.51	112.51	115.64	108.46	108.46
02500	119.11	111.56	111.56	114.74	107.56	107.56
02600	118.16	110.62	110.62	113.84	106.66	106.66
03500	113.92	106.85	106.85	109.80	103.07	103.07
04000	113.92	106.85	106.85	109.80	103.07	103.07
05000	113.92	106.85	106.85	109.80	103.07	103.07
07500	113.92	106.85	106.85	109.80	103.07	103.07
08000	113.92	106.85	106.85	109.80	103.07	103.07
12000	113.92	106.85	106.85	109.80	103.07	103.07
999999	113.92	106.85	106.85	109.80	103.07	103.07

Jefferson Central Appraisal District

GARAGE BASE COST SCHEDULE

CLASS 5D

ATTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	5DB1	5DB15	5DB2	5DF1	5DF15	5DF2
00200	45.33	34.00	34.00	40.84	32.00	32.00
00300	39.49	34.00	34.00	37.70	32.00	32.00
00400	34.33	34.00	34.00	34.11	32.00	32.00
00500	34.33	32.85	32.85	34.11	30.85	30.85
00600	34.33	31.71	31.71	34.11	29.71	29.71
01000	34.33	27.14	27.14	34.11	25.14	25.14
01100	34.33	26.00	26.00	34.11	24.00	24.00
01200	34.33	26.00	26.00	34.11	24.00	24.00
01400	34.33	26.00	26.00	34.11	24.00	24.00
01700	34.33	26.00	26.00	34.11	24.00	24.00
999999	34.33	26.00	26.00	34.11	24.00	24.00

DETTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	5DB1	5DB15	5DB2	5DF1	5DF15	5DF2
00200	55.06	46.50	46.50	56.10	39.00	39.00
00300	48.90	46.50	46.50	49.71	39.00	39.00
00400	42.73	46.50	46.50	43.30	39.00	39.00
00500	42.73	40.29	40.29	43.30	34.29	34.29
00600	42.73	38.21	38.21	43.30	32.71	32.71
01000	42.73	29.93	29.93	43.30	26.43	26.43
01100	42.73	32.00	32.00	43.30	28.00	28.00
01200	42.73	32.00	32.00	43.30	28.00	28.00
01400	42.73	32.00	32.00	43.30	28.00	28.00
01700	42.73	32.00	32.00	43.30	28.00	28.00
999999	42.73	32.00	32.00	43.30	28.00	28.00

CLASS 6 DUPLEX DESCRIPTION

SUPERIOR QUALITY

FRAME – BRICK

Duplexes consist of two attached units sharing a common wall and each unit is improved with individual kitchens and bathroom or bathrooms. Residences have unique design features with few duplications, and are usually constructed by builders with high profile reputations. Superior quality materials and workmanship, built from detailed plans and written specifications which include dining room, den or family room and other special purpose rooms. Exceeds building codes and lending agency requirements.

a. Floors – Hardwood, parquet, cork, bamboo, hardwood laminate, vinyl tile, and slate, carpeting, may contain marble and terrazzo.
b. Exterior Walls – Custom exteriors are wood, split wood shakes, stucco, high quality brick or native stone or a combination to create custom ornamentation. High grade lumber.
c. Windows –Topline wood or metal, excellent quality detailed frame. Detailed arrangement and proportioning of windows and doors to create a distinctive feature.
d. Roof – Metal, cedar shakes, slate, clay tile, asphalt architectural copper or tin common, detailed design.
e. Interior Finish – High quality instillation of drywall, paneling or designer wall covering. Ornate hardwood trim, high grade millwork, built-in book shelving and cabinetry. Special order hardware or shop made hardware. Attention to interior refinement and details.
f. Bathroom – Two or more baths, ceramic tile tub recess, wainscoting. Ceramic tile, terrazzo, quartz, granite or marble vanities. Superior fixtures that exceed the most current consumer level of standards.
g. Kitchen – Custom cabinets with high quality detailed finishing, superior quality designer hardwood or equivalent, ceramic tile, terrazzo, granite or quartz countertops. Customized kitchen island, desk or wet bar.
h. Other – Central Heat and Air, high grade light fixtures and outlets, outside electrical outlets. Some designs include outdoor living areas which may contain a kitchen, fireplace, wet bar, ceiling fans and build-in surround sound.

NOTE: May or may not include fireplace

CLASS 6 DUPLEX DESCRIPTION (continued)

Classify Attached Garage same as house. Attached garages shares a common wall with the residence.

Classify Detached Garage according to construction. Detached garages are freestanding.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Revised: February 2014

Jefferson Central Appraisal District

RESIDENTIAL BASE COST SCHEDULE

CLASS 6D

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	6DB1	6DB15	6DB2	6DF1	6DF15	6DF2
00200	169.88	154.93	154.93	164.76	150.40	150.40
00600	169.88	154.93	154.93	164.76	150.40	150.40
00700	169.88	154.93	154.93	164.76	150.40	150.40
00800	169.88	154.93	154.93	164.76	150.40	150.40
00900	169.88	154.93	154.93	164.76	150.40	150.40
01000	169.88	154.93	154.93	164.76	150.40	150.40
01200	164.27	150.26	150.26	159.38	145.91	145.91
01400	159.60	145.59	145.59	154.89	141.43	141.43
01600	154.93	142.79	142.79	150.40	138.73	138.73
01800	152.13	139.99	139.99	147.71	136.04	136.04
02000	149.33	137.19	137.19	145.02	133.35	133.35
02200	146.53	134.39	134.39	142.32	130.65	130.65
02400	143.73	132.52	132.52	139.63	128.86	128.86
02500	142.79	131.58	131.58	138.73	127.96	127.96
02600	141.86	130.65	130.65	137.84	127.06	127.06
03500	134.85	124.58	124.58	131.10	121.23	121.23
04000	134.39	124.11	124.11	130.65	120.78	120.78
05000	134.39	124.11	124.11	130.65	120.78	120.78
07500	134.39	124.11	124.11	130.65	120.78	120.78
08000	134.39	124.11	124.11	130.65	120.78	120.78
12000	134.39	124.11	124.11	130.65	120.78	120.78
999999	134.39	124.11	124.11	130.65	120.78	120.78

Jefferson Central Appraisal District

GARAGE BASE COST SCHEDULE

CLASS 6D

ATTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	6DB1	6DF1	6DB15	6DB2	6DF15	6DF2
00200	60.80	53.86	60.80	60.80	53.86	53.86
00300	50.78	51.73	50.78	50.78	51.73	51.73
00400	40.75	41.29	40.75	40.75	41.29	41.29
00500	40.75	41.29	40.75	40.75	41.29	41.29
00600	40.75	41.29	40.75	40.75	41.29	41.29
01000	40.75	41.29	40.75	40.75	41.29	41.29
01100	40.75	41.29	40.75	40.75	41.29	41.29
01200	40.75	41.29	40.75	40.75	41.29	41.29
01400	40.75	41.29	40.75	40.75	41.29	41.29
01700	40.75	41.29	40.75	40.75	41.29	41.29
999999	40.75	41.29	40.75	40.75	41.29	41.29

DETTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	6DB1	6DB15	6DB2	6DF1	6DF15	6DF2
00200	66.96	66.96	66.96	56.10	56.10	56.10
00300	59.25	59.25	59.25	49.71	49.71	49.71
00400	51.54	51.54	51.54	43.30	43.30	43.30
00500	51.54	51.54	51.54	43.30	43.30	43.30
00600	51.54	51.54	51.54	43.30	43.30	43.30
01000	51.54	51.54	51.54	43.30	43.30	43.30
01100	51.54	51.54	51.54	43.30	43.30	43.30
01200	51.54	51.54	51.54	43.30	43.30	43.30
01400	51.54	51.54	51.54	43.30	43.30	43.30
01700	51.54	51.54	51.54	43.30	43.30	43.30
999999	51.54	51.54	51.54	43.30	43.30	43.30

GARAGE APARTMENTS

GARAGE APARTMENT SCHEDULE

The appraiser will use the garage apartment schedule for all living area above **detached garages**. This includes apartment rooms, media rooms, bonus rooms, offices, and recreation rooms, etc.

The appraiser will note the construction (brick or frame), age and condition of the structure.

The living area only will be calculated on the garage apartment schedule. The square footage of the **detached garage** will be calculated on the garage schedule.

The garage apartment schedule will also be used for living areas above **attached garages** that only have stairway access from the outside or from inside the garage.

DEPRECIATION SCHEDULE

An estimate of normal physical deterioration and normal obsolescence, expressed as a percent of reproduction cost new, can be made if the user:

1. Rates the physical condition of the building and its degree of desirability and usefulness; and

2. Applies this rating, combined with the effective age, to determine percentage of depreciation from the depreciation table on the following page.

Ratings should be determined using the following descriptions:

(V) Very Good: Little or no evidence of deterioration, quite attractive and desirable.

(G) Good: Minor deterioration visible; attractive, desirable and useful.

(A) Average: Normal wear and tear apparent, average attractiveness and desirability.

(F) Fair: Definite deterioration, in need of repairing.

(P) Poor: Definite deterioration obvious; definitely undesirable and barely usable.

(U) Unsound: Building is definitely unsound and practically unfit for use. Could be salvage.

NOTE: Area factors will be determined according to location.

CLASS 7-1 GARAGE APARTMENT DESCRIPTION

INFERIOR QUALITY

FRAME – BRICK

A Garage Apartment is an apartment building built within the walls of, or on top of the garage of a house. The garage apartment will have a separate entrance from the main house. Residences of inferior quality construction meet minimum building codes and requirements. Exterior and interior finishes are plain and inexpensive with little attention given to detail, and are concerned mainly with function and not appearances.

a. Floors –Wood, carpet or linoleum.
b. Exterior Walls – Common exteriors are wood, composition siding or metal.
c. Windows – Frame or metal.
d. Roof – Corrugated metal sheet, asphalt roofing or wood shingles – low quality.
e. Interior Finish – Shiplap on wood studs, paneling or sheetrock.
f. Bathroom – Minimum basic fixtures.
g. Kitchen – Minimum cabinets, softwood or painted metal, laminated plastic, linoleum, or tile countertops.
h. Foundation – Substandard – piers or block.
i. Other –Minimum electrical. Wall or space heaters. Small or non-existent closets.

NOTE: Central Air and Heat as well as Fireplaces are not included in the base rate for this class. Central Heat and Air.

Classify Attached Garage same as house. Attached garages shares a common wall with the residence.

Classify Detached Garage according to construction. Detached garages are freestanding.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Revised: February 2014

ENTITY LEGEND

CODE	ENTITY
901	All of Jefferson County

SCHOOL LEGEND

CODE	SCHOOL
101	Beaumont ISD
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105	Hardin-Jefferson ISD
107	Nederland ISD
109	Port Arthur ISD
111	Port Neches ISD
113	Sabine Pass ISD

CLASS CODE LEGEND

CLASS CODE	DEFINITION		
7-1F1	Class 7-1	Frame Construction	1 Story
7-1F15	Class 7-1	Frame Construction	1 1/2 Story
7-1F2	Class 7-1	Frame Construction	2 Story
7-1B1	Class 7-1	Brick Construction	1 Story
7-1B15	Class 7-1	Brick Construction	1 1/2 Story
7-1B2	Class 7-1	Brick Construction	2 Story

Jefferson Central Appraisal District

RESIDENTIAL BASE COST SCHEDULE

CLASS 7-1

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	7-1B1	7-1B15	7-1B2	7-1F1	7-1F15	7-1F2
00200	21.00	21.00	21.00	19.80	19.80	19.80
03000	19.80	19.80	19.80	18.60	18.60	18.60
12000	19.80	19.80	19.80	18.60	18.60	18.60
999999	19.80	19.80	19.80	18.60	18.60	18.60

Jefferson Central Appraisal District

GARAGE BASE COST SCHEDULE

CLASS 7-1

ATTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	7-1B1	7-1B15	7-1B2	7-1F1	7-1F15	7-1F2
00200	16.50	16.50	16.50	16.00	16.00	16.00
00300	16.16	16.16	16.16	15.66	15.66	15.66
00400	15.83	15.83	15.83	15.33	15.33	15.33
00500	15.50	15.50	15.50	15.00	15.00	15.00
00600	15.50	15.50	15.50	15.00	15.00	15.00
01000	15.50	15.50	15.50	15.00	15.00	15.00
01100	15.50	15.50	15.50	15.00	15.00	15.00
01200	15.50	15.50	15.50	15.00	15.00	15.00
01400	15.50	15.50	15.50	15.00	15.00	15.00
01700	15.50	15.50	15.50	15.00	15.00	15.00
999999	15.50	15.50	15.50	15.00	15.00	15.00

DETTACHED

SCHED_YR	2021						
SQFT	CLASS_CD						
SIZE	7-1B1	7-1B15	7-1B2	7-1F1	7-1F15	7-1F2	
00200	17.50	17.50	17.50	16.50	16.50	16.50	
00300	17.17	17.17	17.17	16.17	16.17	16.17	
00400	16.83	16.83	16.83	15.83	15.83	15.83	
00500	16.50	16.50	16.50	15.50	15.50	15.50	
00600	16.50	16.50	16.50	15.50	15.50	15.50	
01000	16.50	16.50	16.50	15.50	15.50	15.50	
01100	16.50	16.50	16.50	15.50	15.50	15.50	
01200	16.50	16.50	16.50	15.50	15.50	15.50	
01400	16.50	16.50	16.50	15.50	15.50	15.50	
01700	16.50	16.50	16.50	15.50	15.50	15.50	
999999	16.50	16.50	16.50	15.50	15.50	15.50	

CLASS 7- 2 GARAGE APARTMENT DESCRIPTION

LOW QUALITY

FRAME – BRICK

A Garage Apartment is an apartment building built within the walls of, or on top of the garage of a house. Residences of low quality construction meet minimum building codes and requirements. Plain design built from average quality materials and workmanship. Generally meets minimum construction requirements.

a. Floors –Often wood, asphalt tile and carpet.
b. Exterior Walls – Common exterior are asbestos, asphalt, vinyl, wood or concrete block, brick or masonry.
c. Windows – Average quality frame or metal.
d. Roof – Metal, wood shingles or composition.
e. Interior Finish – Drywall, wallpaper or wood paneling.
f. Bathroom – Basic fixtures.
g. Kitchen – Minimum cabinets, softwood or painted metal, laminated plastic, linoleum, or tile countertops. Minimum built-in appliances.
h. Foundation – Piers, chain wall or concrete slab.
i. Other –Wall or spare heaters, minimum light fixtures and outlets.

NOTE: Central Air and Heat as well as Fireplaces are not included in the base rate for this class. Central Heat and Air.

Classify Attached Garage same as house. Attached garages shares a common wall with the residence.

Classify Detached Garage according to construction. Detached garages are freestanding.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Revised: February 2014

ENTITY LEGEND

CODE	ENTITY
901	All of Jefferson County

SCHOOL LEGEND

CODE	SCHOOL
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107	Nederland ISD
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111	Port Neches ISD
113	Sabine Pass ISD

CLASS CODE LEGEND

CLASS CODE	DEFINITION		
7-2F1	Class 7-2	Frame Construction	1 Story
7-2F15	Class 7-2	Frame Construction	1 1/2 Story
7-2F2	Class 7-2	Frame Construction	2 Story
7-2B1	Class 7-2	Brick Construction	1 Story
7-2B15	Class 7-2	Brick Construction	1 1/2 Story
7-2B2	Class 7-2	Brick Construction	2 Story

Jefferson Central Appraisal District

RESIDENTIAL BASE COST SCHEDULE

CLASS 7-2

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	7-2B1	7-2B15	7-2B2	7-2F1	7-2F15	7-2F2
00200	39.60	39.60	39.60	33.00	33.00	33.00
03000	24.00	24.00	24.00	20.40	20.40	20.40
12000	24.00	24.00	24.00	20.40	20.40	20.40
999999	24.00	24.00	24.00	20.40	20.40	20.40

Jefferson Central Appraisal District

GARAGE BASE COST SCHEDULE

CLASS 7-2

ATTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	7-2B1	7-2B15	7-2B2	7-2F1	7-2F15	7-2F2
00200	23.00	23.00	23.00	21.00	21.00	21.00
00300	22.25	22.25	22.25	20.41	20.41	20.41
00400	21.50	21.50	21.50	19.83	19.83	19.83
00500	20.75	20.75	20.75	19.25	19.25	19.25
00600	20.00	20.00	20.00	18.66	18.66	18.66
01000	17.00	17.00	17.00	16.33	16.33	16.33
01100	16.25	16.25	16.25	15.75	15.75	15.75
01200	15.50	15.50	15.50	15.17	15.17	15.17
01400	15.50	15.50	15.50	14.00	14.00	14.00
01700	15.50	15.50	15.50	14.00	14.00	14.00
999999	15.50	15.50	15.50	14.00	14.00	14.00

DETTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	7-2B1	7-2B15	7-2B2	7-2F1	7-2F15	7-2F2
00200	33.00	33.00	33.00	27.50	27.50	27.50
00300	31.70	31.70	31.70	26.45	26.45	26.45
00400	30.40	30.40	30.40	25.40	25.40	25.40
00500	29.10	29.10	29.10	24.35	24.35	24.35
00600	27.80	27.80	27.80	23.30	23.30	23.30
01000	22.60	22.60	22.60	19.10	19.10	19.10
01100	21.30	21.30	21.30	18.05	18.05	18.05
01200	20.00	20.00	20.00	17.00	17.00	17.00
01400	20.00	20.00	20.00	17.00	17.00	17.00
01700	20.00	20.00	20.00	17.00	17.00	17.00
999999	20.00	20.00	20.00	17.00	17.00	17.00

CLASS 7-3 GARAGE APARTMENT DESCRIPTION

AVERAGE QUALITY

FRAME – BRICK

A Garage Apartment is an apartment building built within the walls of, or on top of the garage of a house. Residences of average quality are frequently mass produced. Average to low-cost production is a primary consideration. Generally meets minimum construction requirements of building codes and lending institutions. Simple design built from standard or designer plans with average quality materials and workmanship. A dining area, den or family room is common.

a. Floors –Wood or carpeting, vinyl asbestos tile or ceramic tile.
b. Exterior Walls – Vinyl, wood, aluminum, brick or other masonry.
c. Windows – Production double-hung or slide-by, aluminum or wood.
d. Roof – Metal, asphalt shingles common, over-hang and soffit, average detail.
e. Interior Finish – Drywall, paneling or wallpaper, medium-priced hardware.
f. Bathroom – One, one and a half, or two baths standard.
g. Kitchen – Production cabinets, plastic countertop.
h. Foundation – Piers, chain wall or concrete slab.
i. Other – May or may not have central heat, central air or fireplace. Minimum building, adequate lighting and fixtures.

NOTE: Central Air and Heat as well as Fireplaces are not included in the base rate for this class. Central Heat and Air.

Classify Attached Garage same as house. Attached garages shares a common wall with the residence.

Classify Detached Garage according to construction. Detached garages are freestanding.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Revised: February 2014

ENTITY LEGEND

CODE	ENTITY
901	All of Jefferson County

SCHOOL LEGEND

CODE	SCHOOL
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111	Port Neches ISD
113	Sabine Pass ISD

CLASS CODE LEGEND

CLASS CODE	DEFINITION		
7-3F1	Class 7-3	Frame Construction	1 Story
7-3F15	Class 7-3	Frame Construction	1 1/2 Story
7-3F2	Class 7-3	Frame Construction	2 Story
7-3B1	Class 7-3	Brick Construction	1 Story
7-3B15	Class 7-3	Brick Construction	1 1/2 Story
7-3B2	Class 7-3	Brick Construction	2 Story

Jefferson Central Appraisal District

RESIDENTIAL BASE COST SCHEDULE

CLASS 7-3

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	7-3B1	7-3B15	7-3B2	7-3F1	7-3F15	7-3F2
00200	45.60	45.60	45.60	39.60	39.60	39.60
03000	27.60	27.60	27.60	22.80	22.80	22.80
12000	27.60	27.60	27.60	22.80	22.80	22.80
999999	27.60	27.60	27.60	22.80	22.80	22.80

Jefferson Central Appraisal District

GARAGE BASE COST SCHEDULE

CLASS 7-3

ATTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	7-3B1	7-3B15	7-3B2	7-3F1	7-3F15	7-3F2
00200	27.00	27.00	27.00	24.00	24.00	24.00
00300	26.10	26.10	26.10	23.20	23.20	23.20
00400	25.20	25.20	25.20	22.40	22.40	22.40
00500	24.30	24.30	24.30	21.60	21.60	21.60
00600	23.40	23.40	23.40	20.80	20.80	20.80
01000	19.80	19.80	19.80	17.60	17.60	17.60
01100	18.90	18.90	18.90	16.80	16.80	16.80
01200	18.00	18.00	18.00	16.00	16.00	16.00
01400	18.00	18.00	18.00	16.00	16.00	16.00
01700	18.00	18.00	18.00	16.00	16.00	16.00
999999	18.00	18.00	18.00	16.00	16.00	16.00

DETTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	7-3B1	7-3B15	7-3B2	7-3F1	7-3F15	7-3F2
00200	38.00	38.00	38.00	33.00	33.00	33.00
00300	36.50	36.50	36.50	31.60	31.60	31.60
00400	35.00	35.00	35.00	30.20	30.20	30.20
00500	33.50	33.50	33.50	28.80	28.80	28.80
00600	32.00	32.00	32.00	27.40	27.40	27.40
01000	26.00	26.00	26.00	21.80	21.80	21.80
01100	24.50	24.50	24.50	20.40	20.40	20.40
01200	23.00	23.00	23.00	19.00	19.00	19.00
01400	23.00	23.00	23.00	19.00	19.00	19.00
01700	23.00	23.00	23.00	19.00	19.00	19.00
999999	23.00	23.00	23.00	19.00	19.00	19.00

CLASS 7-4 GARAGE APARTMENT DESCRIPTION

ABOVE AVERAGE QUALITY

FRAME – BRICK

A Garage Apartment is an apartment building built within the walls of, or on top of the garage of a house. Residences of above average quality may be mass produced or built for individual owner. Generally meets or exceeds building codes and lending agency requirements. Some attention is given to design and appearance, nominal number of built-ins may be included. Individual design, average to above average quality materials and workmanship, dining room and den common.

a. Floors – Hardwood, vinyl, ceramic tile, or carpeting, slate or other inlaid stone common in foyer.
b. Exterior Walls – Common exteriors are wood, aluminum, cedar shingles, stucco, quality brick or native stone.
c. Windows – Production double-hung or casement, wood or aluminum.
d. Roof – Metal, asphalt shingles, wood shingles or equivalent.
e. Interior Finish – Quality drywall, paneling or wall covering.
f. Bathroom – One, one and a half, two or two and a half baths common, ceramic tile or fiberglass tub recess.
g. Kitchen – Ample cabinets, wood veneer or hardwood, plastic or tile countertop.
h. Other –Central Heat and Air standard.

NOTE: May or may not include fireplace. Fireplace is not a factor in this class.

Classify Attached Garage same as house. Attached garages shares a common wall with the residence.

Classify Detached Garage according to construction. Detached garages are freestanding.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Revised: February 2014

ENTITY LEGEND

CODE	ENTITY
901	All of Jefferson County

SCHOOL LEGEND

CODE	SCHOOL
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107	Nederland ISD
109	Port Arthur ISD
111	Port Neches ISD
113	Sabine Pass ISD

CLASS CODE LEGEND

CLASS CODE	DEFINITION		
7-4F1	Class 7-4	Frame Construction	1 Story
7-4F15	Class 7-4	Frame Construction	1 1/2 Story
7-4F2	Class 7-4	Frame Construction	2 Story
7-4B1	Class 7-4	Brick Construction	1 Story
7-4B15	Class 7-4	Brick Construction	1 1/2 Story
7-4B2	Class 7-4	Brick Construction	2 Story

Jefferson Central Appraisal District

RESIDENTIAL BASE COST SCHEDULE

CLASS 7-4

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	7-4B1	7-4B15	7-4B2	7-4F1	7-4F15	7-4F2
00200	46.80	46.80	46.80	41.04	41.04	41.04
03000	28.80	28.80	28.80	25.20	25.20	25.20
12000	28.80	28.80	28.80	25.20	25.20	25.20
999999	28.80	28.80	28.80	25.20	25.20	25.20

Jefferson Central Appraisal District

GARAGE BASE COST SCHEDULE

CLASS 7-4

ATTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	7-4B1	7-4B15	7-4B2	7-4F1	7-4F15	7-4F2
00200	32.00	32.00	32.00	28.00	28.00	28.00
00300	30.83	30.83	30.83	26.75	26.75	26.75
00400	29.67	29.67	29.67	25.50	25.50	25.50
00500	28.50	28.50	28.50	24.25	24.25	24.25
00600	27.33	27.33	27.33	23.00	23.00	23.00
01000	22.67	22.67	22.67	18.00	18.00	18.00
01100	21.50	21.50	21.50	18.00	18.00	18.00
01200	20.33	20.33	20.33	18.00	18.00	18.00
01400	18.00	18.00	18.00	18.00	18.00	18.00
01700	18.00	18.00	18.00	18.00	18.00	18.00
999999	18.00	18.00	18.00	18.00	18.00	18.00

DETTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	7-4B1	7-4B15	7-4B2	7-4F1	7-4F15	7-4F2
00200	39.00	39.00	39.00	34.50	34.50	34.50
00300	37.75	37.75	37.75	33.38	33.38	33.38
00400	36.50	36.50	36.50	32.25	32.25	32.25
00500	35.25	35.25	35.25	31.13	31.13	31.13
00600	34.00	34.00	34.00	30.00	30.00	30.00
01000	29.00	29.00	29.00	25.50	25.50	25.50
01100	27.75	27.75	27.75	24.38	24.38	24.38
01200	26.50	26.50	26.50	23.25	23.25	23.25
01400	24.00	24.00	24.00	21.00	21.00	21.00
01700	24.00	24.00	24.00	21.00	21.00	21.00
999999	24.00	24.00	24.00	21.00	21.00	21.00

CLASS 7-5 GARAGE APARTMENT DESCRIPTION

GOOD QUALITY

FRAME – BRICK

A Garage Apartment is an apartment building built within the walls of, or on top of the garage of a house. Custom design or mass produced, good quality materials and workmanship, good floor plan. Generally exceed minimum building codes and lending agency requirements.

a. Floors – Hardwood, parquet, vinyl tile, ceramic tile, slate, or carpeting.
b. Exterior Walls – Wood, cedar shakes, stucco, high quality brick or native stone. Some custom ornamentation.
c. Windows – Topline, wood or aluminum.
d. Roof – Metal, heavy asphalt or wood shingles.
e. Interior Finish – Quality drywall, paneling or wall covering, high grade millwork, quality hardware.
f. Bathroom – One and a half, two or three baths standard, quality fixtures, ceramic tile tub recess.
g. Kitchen – Ample quality cabinets, includes mostly built-ins.
h. Other – Quality central Heat and Air standard, ornate light fixtures and outlets, outside electrical outlets.

NOTE: May or may not include fireplace

Classify Attached Garage same as house. Attached garages shares a common wall with the residence.

Classify Detached Garage according to construction. Detached garages are freestanding.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Revised: February 2014

ENTITY LEGEND

CODE	ENTITY
901	All of Jefferson County

SCHOOL LEGEND

CODE	SCHOOL
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111	Port Neches ISD
113	Sabine Pass ISD

CLASS CODE LEGEND

CLASS CODE	DEFINITION		
7-5F1	Class 7-5	Frame Construction	1 Story
7-5F15	Class 7-5	Frame Construction	1 1/2 Story
7-5F2	Class 7-5	Frame Construction	2 Story
7-5B1	Class 7-5	Brick Construction	1 Story
7-5B15	Class 7-5	Brick Construction	1 1/2 Story
7-5B2	Class 7-5	Brick Construction	2 Story

Jefferson Central Appraisal District

RESIDENTIAL BASE COST SCHEDULE

CLASS 7-5

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	7-5B1	7-5B15	7-5B2	7-5F1	7-5F15	7-5F2
00200	55.80	55.80	55.80	46.80	46.80	46.80
03000	38.40	38.40	38.40	33.60	33.60	33.60
12000	38.40	38.40	38.40	33.60	33.60	33.60
999999	38.40	38.40	38.40	33.60	33.60	33.60

Jefferson Central Appraisal District

GARAGE BASE COST SCHEDULE

CLASS 7-5

ATTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	7-5B1	7-5B15	7-5B2	7-5F1	7-5F15	7-5F2
00200	34.00	34.00	34.00	32.00	32.00	32.00
00300	34.00	34.00	34.00	32.00	32.00	32.00
00400	34.00	34.00	34.00	32.00	32.00	32.00
00500	32.85	32.85	32.85	30.85	30.85	30.85
00600	31.71	31.71	31.71	29.71	29.71	29.71
01000	27.14	27.14	27.14	25.14	25.14	25.14
01100	26.00	26.00	26.00	24.00	24.00	24.00
01200	26.00	26.00	26.00	24.00	24.00	24.00
01400	26.00	26.00	26.00	24.00	24.00	24.00
01700	26.00	26.00	26.00	24.00	24.00	24.00
999999	26.00	26.00	26.00	24.00	24.00	24.00

DETTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	7-5B1	7-5B15	7-5B2	7-5F1	7-5F15	7-5F2
00200	46.50	46.50	46.50	39.00	39.00	39.00
00300	46.50	46.50	46.50	39.00	39.00	39.00
00400	46.50	46.50	46.50	39.00	39.00	39.00
00500	40.29	40.29	40.29	34.29	34.29	34.29
00600	38.21	38.21	38.21	32.71	32.71	32.71
01000	29.93	29.93	29.93	26.43	26.43	26.43
01100	32.00	32.00	32.00	28.00	28.00	28.00
01200	32.00	32.00	32.00	28.00	28.00	28.00
01400	32.00	32.00	32.00	28.00	28.00	28.00
01700	32.00	32.00	32.00	28.00	28.00	28.00
999999	32.00	32.00	32.00	28.00	28.00	28.00

CLASS 7-6 GARAGE APARTMENT DESCRIPTION

SUPERIOR QUALITY

FRAME – BRICK

A Garage Apartment is an apartment building built within the walls of, or on top of the garage of a house. Residences have unique design features with few duplications, and are usually constructed by builders with high profile reputations. Superior quality materials and workmanship, built from detailed plans and written specifications which include dining room, den or family room and other special purpose rooms. Exceeds building codes and lending agency requirements.

a. Floors – Hardwood, parquet, cork, bamboo, hardwood laminate, vinyl tile, and slate, carpeting, may contain marble and terrazzo.
b. Exterior Walls – Custom exteriors are wood, split wood shakes, stucco, high quality brick or native stone or a combination to create custom ornamentation. High grade lumber.
c. Windows –Topline wood or metal, excellent quality detailed frame. Detailed arrangement and proportioning of windows and doors to create a distinctive feature.
d. Roof – Metal, cedar shakes, slate, clay tile, asphalt architectural copper or tin common, detailed design.
e. Interior Finish – High quality instillation of drywall, paneling or designer wall covering. Ornate hardwood trim, high grade millwork, built-in book shelving and cabinetry. Special order hardware or shop made hardware. Attention to interior refinement and details.
f. Bathroom – Two or more baths, ceramic tile tub recess, wainscoting. Ceramic tile, terrazzo, quartz, granite or marble vanities. Superior fixtures that exceed the most current consumer level of standards.
g. Kitchen – Custom cabinets with high quality detailed finishing, superior quality designer hardwood or equivalent, ceramic tile, terrazzo, granite or quartz countertops. Customized kitchen island, desk or wet bar.
h. Other – Central Heat and Air, high grade light fixtures and outlets, outside electrical outlets. Some designs include outdoor living areas which may contain a kitchen, fireplace, wet bar, ceiling fans and build-in surround sound.

NOTE: May or may not include fireplace.

Classify Attached Garage same as house. Attached garages shares a common wall with the residence.

Classify Detached Garage according to construction. Detached garages are freestanding.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Revised: February 2014

ENTITY LEGEND

CODE	ENTITY
901	All of Jefferson County

SCHOOL LEGEND

CODE	SCHOOL
101	Beaumont ISD
103	Hamshire-Fannett ISD
105	Hardin-Jefferson ISD
107	Nederland ISD
109	Port Arthur ISD
111	Port Neches ISD
113	Sabine Pass ISD

CLASS CODE LEGEND

CLASS CODE	DEFINITION		
7-6F1	Class 7-6	Frame Construction	1 Story
7-6F15	Class 7-6	Frame Construction	1 1/2 Story
7-6F2	Class 7-6	Frame Construction	2 Story
7-6B1	Class 7-6	Brick Construction	1 Story
7-6B15	Class 7-6	Brick Construction	1 1/2 Story
7-6B2	Class 7-6	Brick Construction	2 Story

Jefferson Central Appraisal District

RESIDENTIAL BASE COST SCHEDULE

CLASS 7-6

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	7-6B1	7-6B15	7-6B2	7-6F1	7-6F15	7-6F2
00200	74.45	74.45	74.45	62.67	62.67	62.67
03000	42.18	42.18	42.18	35.52	35.52	35.52
12000	42.18	42.18	42.18	35.52	35.52	35.52
999999	42.18	42.18	42.18	35.52	35.52	35.52

Jefferson Central Appraisal District

GARAGE BASE COST SCHEDULE

CLASS 7-6

ATTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	7-6B1	7-6B15	7-6B2	7-6F1	7-6F15	7-6F2
00200	49.73	49.73	49.73	45.30	45.30	45.30
00300	49.73	49.73	49.73	45.30	45.30	45.30
00400	48.17	48.17	48.17	43.89	43.89	43.89
00500	46.62	46.62	46.62	42.49	42.49	42.49
00600	45.07	45.07	45.07	41.09	41.09	41.09
01000	38.87	38.87	38.87	35.49	35.49	35.49
01100	37.32	37.32	37.32	34.09	34.09	34.09
01200	35.77	35.77	35.77	32.69	32.69	32.69
01400	32.67	32.67	32.67	29.89	29.89	29.89
01700	28.02	28.02	28.02	25.69	25.69	25.69
999999	28.02	28.02	28.02	25.69	25.69	25.69

DETTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	7-6B1	7-6B15	7-6B2	7-6F1	7-6F15	7-6F2
00200	62.04	62.04	62.04	52.22	52.22	52.22
00300	62.04	62.04	62.04	52.22	52.22	52.22
00400	58.20	58.20	58.20	48.99	48.99	48.99
00500	56.28	56.28	56.28	47.37	47.37	47.37
00600	54.36	54.36	54.36	45.76	45.76	45.76
01000	46.67	46.67	46.67	39.29	39.29	39.29
01100	44.75	44.75	44.75	37.68	37.68	37.68
01200	42.83	42.83	42.83	36.06	36.06	36.06
01400	38.99	38.99	38.99	32.83	32.83	32.83
01700	35.15	35.15	35.15	29.60	29.60	29.60
999999	35.15	35.15	35.15	29.60	29.60	29.60

CLASS 7-61 GARAGE APARTMENT DESCRIPTION

EXCELLENT QUALITY

FRAME – BRICK

A Garage Apartment is an apartment building built within the walls of, or on top of the garage of a house. Residences have extraordinary custom design features and appearance. They are constructed by builders with high profile reputations. Excellent quality materials and workmanship, built with considerable attention to detail and state of the art custom features. Specifications generally include oversized dining room, den or family room and other special purpose rooms such as a media room. Exceeds building codes and lending agency requirements.

a. Floors – Hardwood, parquet, cork, bamboo, hardwood laminate, vinyl tile, and slate, carpeting, may contain marble and terrazzo. May feature custom design patterns throughout the residence.
b. Exterior Walls – Custom exteriors are wood, split wood shakes, stucco, high quality brick or native stone or a combination to create custom ornamentation. High grade lumber.
c. Windows –Topline wood or metal, excellent quality detailed frame. Detailed arrangement and proportioning of windows and doors to create a distinctive feature. Arrangement of skylights throughout the residence.
d. Roof – Metal, cedar shakes, slate, clay tile, asphalt architectural copper or tin common, detailed design.
e. Interior Finish – High quality instillation of drywall, paneling or designer paper or vinyl wall covering. Hardwood paneling or ceramic tile. Ornate hardwood trim, high grade millwork, built-in book shelving and cabinetry. Special order hardware or shop made hardware. Attention to interior refinement and details.
f. Bathroom – Two or more baths, ceramic tile tub recess, wainscoting. Ceramic tile, terrazzo, quartz, granite or marble vanities. Excellent quality fixtures that exceed the most current consumer level of standards.
g. Kitchen – Highly functional custom cabinets with high quality detailed finishing, state of the art appliances and built-in kitchen features. Excellent quality designer hardwood or equivalent, ceramic tile, terrazzo, granite or quartz countertops. Customized kitchen island, desk or wet bar.
h. Other – Central Heat and Air, high grade light fixtures and outlets, outside electrical outlets. Some designs include outdoor living areas which may contain a kitchen,

fireplace, wet bar, ceiling fans and build-in surround sound. Custom designed outdoor flooring with detailed ceilings and interior partial walls.

NOTE: May or may not include fireplace

Classify Attached Garage same as house. Attached garages shares a common wall with the residence.

Classify Detached Garage according to construction. Detached garages are freestanding.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Revised: February 2014

ENTITY LEGEND

CODE	ENTITY
901	All of Jefferson County

SCHOOL LEGEND

CODE	SCHOOL
101	Beaumont ISD
103	Hamshire-Fannett ISD
105	Hardin-Jefferson ISD
107	Nederland ISD
109	Port Arthur ISD
111	Port Neches ISD
113	Sabine Pass ISD

CLASS CODE LEGEND

CLASS CODE	DEFINITION		
7-6·1F1	Class 7-6·1	Frame Construction	1 Story
7-6·1F15	Class 7-6·1	Frame Construction	1 1/2 Story
7-6·1F2	Class 7-6·1	Frame Construction	2 Story
7-6·1B1	Class 7-6·1	Brick Construction	1 Story
7-6·1B15	Class 7-6·1	Brick Construction	1 1/2 Story
7-6·1B2	Class 7-6·1	Brick Construction	2 Story

Jefferson Central Appraisal District

RESIDENTIAL BASE COST SCHEDULE

CLASS 7-6-1

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	761B1	761B15	761B2	761F1	761F15	761F2
00200	90.48	90.48	90.48	79.70	79.70	79.70
03000	51.26	51.26	51.26	44.55	44.55	44.55
12000	51.26	51.26	51.26	44.55	44.55	44.55
999999	51.26	51.26	51.26	44.55	44.55	44.55

Jefferson Central Appraisal District

GARAGE BASE COST SCHEDULE

CLASS 7-6-1

ATTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	761B1	761B15	761B2	761F1	761F15	761F2
00200	55.56	55.56	55.56	50.26	50.26	50.26
00300	55.56	55.56	55.56	50.26	50.26	50.26
00400	53.84	53.84	53.84	49.31	49.31	49.31
00500	52.12	52.12	52.12	48.37	48.37	48.37
00600	50.40	50.40	50.40	47.44	47.44	47.44
01000	43.52	43.52	43.52	43.69	43.69	43.69
01100	41.80	41.80	41.80	42.75	42.75	42.75
01200	40.08	40.08	40.08	41.82	41.82	41.82
01400	34.92	34.92	34.92	39.94	39.94	39.94
01700	31.48	31.48	31.48	37.13	37.13	37.13
999999	31.48	31.48	31.48	37.13	37.13	37.13

DETTACHED

SCHED_YR	2021					
SQFT	CLASS_CD					
SIZE	761B1	761B15	761B2	761F1	761F15	761F2
00200	75.40	75.40	75.40	66.41	66.41	66.41
00300	75.40	75.40	75.40	66.41	66.41	66.41
00400	70.73	70.73	70.73	62.23	62.23	62.23
00500	68.40	68.40	68.40	60.14	60.14	60.14
00600	66.06	66.06	66.06	58.04	58.04	58.04
01000	56.73	56.73	56.73	49.68	49.68	49.68
01100	54.39	54.39	54.39	47.59	47.59	47.59
01200	52.06	52.06	52.06	45.50	45.50	45.50
01400	47.39	47.39	47.39	41.31	41.31	41.31
01700	42.72	42.72	42.72	37.13	37.13	37.13
999999	42.72	42.72	42.72	37.13	37.13	37.13

MOBILE HOMES

MANUFACTURED HOUSING

DEPRECIATION SCHEDULE

30 YEAR LIFE

Year	% Good	% Depreciation
Current	100%	0%
1	97%	3%
2	93%	7%
3	90%	10%
4	87%	13%
5	83%	17%
6	80%	20%
7	77%	23%
8	73%	27%
9	70%	30%
10	67%	33%
11	63%	37%
12	60%	40%
13	57%	43%
14	53%	47%
15	50%	50%
16	47%	53%
17	43%	57%
18	40%	60%
19	37%	63%
20	33%	67%
21	30% & Hold	70%

Revised: 03/2024

MANUFACTURED HOUSING SPECIFICATIONS

ECONOMY CLASS - 6

Overall Quality	Below average. No special features. Might have been built prior to minimum standards and state code requirements.
Construction	2" X 2" interior and 2" X 3" exterior wall studs. 2" x 6" floor joists. Light gage metal/plywood siding and roof.
Ceiling Height	7' or less is common.
Exterior Walls	4" thick or less.
Doors and Windows	Metal clad or wood doors. Few small windows.
Floor Covering	Standard vinyl tile or linoleum.
Interior Wall Finish	3/16" painted plywood, hardboard or plywood paneling.
Heating	Standard linear duct; or no duct.
Plumbing and Electrical	Average quality fixtures.

Central Air - $1.50 per square foot

04/17/2019
05/21/2013

MANUFACTURED HOUSING SPECIFICATIONS

AVERAGE CLASS - 7

Overall Quality	Average; few special features. Meets or exceeds minimum code requirements.
Construction	2" X 3" wall studs, 2" X 6" floor joists. Light gage siding and roof. Double studding and headers at large windows.
Ceiling Height	7' is common.
Exterior Walls	4" thick or greater.
Doors and Windows	Metal clad or wood doors - few small windows.
Floor Covering	Standard seamless vinyl; some carpet.
Interior Wall Finish	3/16" plywood paneling.
Heating	Standard linear duct.
Plumbing and Electrical	Average quality fixtures.

Central Air - $1.50 per square foot

04/17/2019
05/21/2013

MANUFACTURED HOUSING SPECIFICATIONS

ABOVE AVERAGE CLASS - 8

Overall Quality	Above average. Some special features. Exceeds code requirements.
Construction	2" X 4" wall studs, 2" X 6" or 2" X 8" floor joists. Heavy gage siding and roof. Double studding and headers at all windows. Entrances could be recessed. Tow bars could be detachable.
Ceiling Height	7' 6" w/roof partially raised for 8' living room is common.
Exterior Walls	4" thick or greater.
Doors and Windows	Conventional home entrance door; some bay, picture or louvered windows.
Floor Covering	Heavy duty vinyl. Generous use of carpeting.
Interior Wall Finish	1/4" plywood paneling.
Heating	Large capacity ducts with cold air returns. Branch duct to living room.
Plumbing and Electrical	Good quality fixtures.

Central Air - Included in Base Cost

04/29/2019
05/21/2013

MANUFACTURED HOUSING SPECIFICATIONS

DELUXE CLASS - 9

Overall Quality	Top grade. Numerous special features. Exceeds code requirements. Exterior finishes emulate conventional housing.
Construction	2" X 4" or greater wall studs, or 2" X 8" floor joists. Heavy gage siding and roof. Double studding and headers at all windows. Detachable running gear and tow bars. Entrances could be recessed.
Ceiling Height	7' 6" with variable attractive roof treatment for 8' living, dining, kitchen ceiling
Exterior Walls	4" thick or greater.
Doors and Windows	Conventional home doors throughout. Selective use of window walls, picture or bay windows in living, dining, and kitchen.
Floor Covering	Heavy duty vinyl. Extensive use of quality carpet.
Interior Wall Finish	1/4" top grade plywood or simulated brick or stone paneling.
Heating	Large capacity ducts with cold air return. Branch ducts in many rooms. Prefabricated fireplace in some.
Plumbing and Electrical	Custom quality fixtures.

Central Air - Included in Base Cost

JEFFERSON CENTRAL APPRAISAL DISTRICT
RESIDENTIAL MOBILE HOME BASE COST SCHEDULE

CLASS 8

matrix_yr	2024
matrix_id	107

Max of cell_value		Condition			
matrix_description	Length	6	7	8	9
MH Base	40	32.55	38.30	45.40	58.70
	44	31.90	37.50	44.70	57.90
	48	31.00	37.00	44.20	57.20
	52	30.50	36.20	43.20	56.10
	56	30.00	35.50	42.50	55.25
	60	29.40	35.00	41.75	54.50
	64	28.90	34.30	41.00	53.60
	68	28.50	33.80	40.80	53.10
	72	28.00	33.50	40.20	52.50
	76	27.50	32.80	39.80	51.80
	80	27.00	32.50	39.20	51.20
	84	26.50	31.75	38.80	50.70
	89	26.50	31.75	38.80	50.70
	93	26.50	31.75	38.80	50.70
	94	26.50	31.75	38.80	50.70
	95	26.50	31.75	38.80	50.70
	99	26.50	31.75	38.80	50.70

Revised 03/07/2024

EXTRA ITEMS

COVERED PORCH	15% of base cost.
SCREENED PORCH	25% of base cost.
ENCLOSED OR GLASSED IN PORCH	35% of base cost.
STORAGE BUILDINGS	SR1 – Appraiser will measure and estimate worth. SR2 – Permanent building on slab with good finish – use detached garage rate. SR3 – Utility and storage areas added to carports – figure same rate as base cost of carport. SR4 – Permanent building on slab with good finish – use attached garage rate
SWIMMIMG POOL	Pools are class specific and will be depreciated with the house.
CARPORTS	Use Cost Schedule as designated by classification. Any carport that is not conforming to the classification will be designated by the appraiser such as metal, light frame, free standing and should be figured as noted by the appraiser.
BARNS, STORAGE AND EXTRA BUILDINGS	All barns and extra buildings will be priced at a Fair Market Value (FMV) by the appraiser. This contributory value (FMV) will be added to the cost of other improvements, if any, after depreciation is calculated on the improvements.
FIREPLACES	Fireplaces are not included in the base rate for Class 1, 2, 3 or 8. If a fireplace exists in:

Class	Add
1	$1,000
2	$1,500
3	$2,000
8	$1,000

If more than one fireplace exists in the following classes, for each additional fireplace that exists in:

Class	Add
4	$2,500
5	$3,500
5-1	$4,000
6	$4,500
6-1	$6,000

Revised 05/2015
02/2017
04/2019
04/2023

EXTRA ITEMS (continued)

TENNIS COURTS	Typical residential courts will consist of a single 60’ X 120’ concrete, asphalt or clay court, 10’ backstop fencing and nets.

Lights per pole	$ 350
Clay Court	$2,840
Asphalt Court	$3,250
Concrete Court	$5,040

OUTDOOR LIVING AREA	75% of base cost.
PIERS OVER WATER	$25 per square foot.
FAIR MAKET VALUE (FMV) OR FLAT VALUE	During field inspections, if an item does not conform to a specific category, the appraiser can determine a fair market value (FMV) or flat value. This is a contributory value of the component.

Revised 05/2015
02/2017
04/2019
04/2023

DAMAGED SLABS

Damaged slabs should be graded, as nearly as possible, as follows:

Slab #1 Hairline cracks accompanied by "stairstep" cracks in masonry, with no apparent displacement- $3000

Slab #2 Displacement of slab affecting only a small portion of the living area, such as the corner of a house- $4000

Slab #3 Displacement of a slab affecting a large part of the living area of a house up to approximately 50%- $5000

Slab #4 When the slab on a residence has apparently completely failed and fragmented, with definite separation and displacement, the loss in value is to be calculated by estimating the cost to cure this deficiency. This can generally be cured by pouring concrete footings around the perimeter of the house on an average of every eight feet at a cost of about $450 each. This loss in value can be calculated as follows:

Perimeter of house divided by 8 X $450

In rare cases it may be necessary to pour additional interior footing. This is a judgment decision for the appraiser or his immediate supervisor.

Revised 01/01/14

GRAIN STORAGE

DIAMETER	HEIGHT	CAPACITY BUSHELS	WITH STEEL FLOORS	WITH VENTILATED FLOORS	AUGER DRIVE	SPREADERS	FANS, DUCTS VENTILATORS	TEMPERATURE DRYING
14 Feet	8 Feet	1,000	$1,340	$1,975	$329	$275	$731	$750
14 Feet	13 Feet	1,700	$1,740	$2,375	$329	$275	$731	$750
14 Feet	16 Feet	2,000	$1,915	$3,550	$329	$275	$731	$750
18 Feet	11 Feet	2,400	$2,095	$2,950	$383	$300	$847	$750
18 Feet	13 Feet	3,000	$2,320	$3,175	$383	$300	$847	$850
18 Feet	16 Feet	3,500	$2,570	$3,425	$383	$300	$847	$850
18 Feet	21 Feet	4600	$3,170	$4,025	$383	$300	$847	$850
21 Feet	13 Feet	4,000	$3,075	$4,225	$424	$340	$934	$850
21 Feet	16 Feet	5,000	$3,350	$4,500	$424	$340	$934	$1,000
21 Feet	24 Feet	7,200	$4,550	$5,700	$424	$340	$934	$1,000
24 Feet	16 Feet	6,500	$4,150	$5,600	$464	$360	$1,021	$1,000
24 Feet	19 Feet	7,600	$4,550	$6,000	$464	$360	$1,021	$1,000
24 Feet	24 Feet	9,500	$5,550	$7,000	$464	$360	$1,021	$1,000
27 Feet	19 Feet	10,000	$5,850	$7,700	$505	$380	$1,108	$1,000
27 Feet	24 Feet	12,000	$6,750	$8,600	$505	$380	$1,108	$1,000
30 Feet	24 Feet	15,000	$8,150	$10,450	$545	$400	$1,195	$1,000
30 Feet	32 Feet	20,000	$10,850	$13,150	$545	$400	$1,195	$1,000
36 Feet	24 Feet	22,500	$10,800	$14,050	$626	$425	$1,369	$1,000
36 Feet	32 Feet	30,000	$14,350	$17,600	$626	$425	$1,369	$1,000

LAND SCHEDULES

Jefferson Central Appraisal District Land Schedules are available upon request with the exception of the Waterfront Land Schedule on the next page.

WATERFRONT LAND SCHEDULE
INDUSTRIAL & NON-INDUSTRIAL

A.	**Industrial**	**Class**		**Value Per Acre**
1.	Waterfront – Back 600 FT Bulkheads, Docks, Tie Downs	WF1		$ 70,000
2.	Plant Land	PL1		$ 18,500
3.	Misc Tanks, Reservoirs, Underdeveloped, Buffer	MI1		$ 9,500
4.	Industrial Mid County	IMC		$ 108,900
B.	**Industrial or Non-Industrial**			
1.	Waterfront – Back 600 FT Bulkheads, Docks, Tie Downs	WF1	100% Good	$ 70,000
2.	Waterfront with access	WF1	50% Good	$ 35,000
3.	Waterfront with poor access or no access	WF1	25% Good	$ 17,500
4.	Waterfront wetlands no access	WF1	10% Good	$ 1,750
5.	Waterfront Dredged Boat Slips	WF1	50% Good	$ 35,000
6.	Waterfront Submerged Lands due to erosion	WF1	2% Good	$ 1,400

COMMERCIAL SCHEDULE

ENTITY LEGEND	
CODE	ENTITY
901	All of Jefferson County

SCHOOL LEGEND	
CODE	SCHOOL
101	Beaumont ISD
103	Hamshire-Fannett ISD
105	Hardin-Jefferson ISD
107	Nederland ISD
109	Port Arthur ISD
111	Port Neches ISD
113	Sabine Pass ISD

GENERAL INFORMATION

In all the following classes, the Very Good Quality is almost always very close to the best to be found, and very few will be found that are better. However, there will be properties worse than the Low Cost Quality, especially in retail stores, and the appraiser's judgment should be exercised or he/she should counsel with his/her immediate supervisor.

In the Retail Stores a Class 3, or metal, classification has been added due to increasing use of this type building. Metal buildings adapted to other uses will also be encountered, and the appraiser should be alert as to detect a metal building which has brick veneer, etc.

It should be stressed that when using the cost ranges that the descriptions are general and single items may apply to a higher or lower class, but may not significantly affect the cost range except to place the property in the upper or lower portion of the cost range.

SUGGESTIONS FOR ESTIMATING DEPRECIATION

COMMERCIAL AND LIGHT INDUSTRIAL

PHYSICAL

Curable	That which is feasible to repair. Estimate cost to cure items which would make property saleable. This may not be necessary or may be unfeasible. (Salvage value?).
Incurable	Loss in value to "bone structure" of the improvements. Generally estimated by an age/life ratio of incurable items such as framing, roof structural, wiring, foundation, etc.

FUNCTIONAL

Curable	Deficiencies which could be feasible cured such as old light fixtures, out of date plumbing fixtures, etc. Measured by cost to cure.
Incurable	Deficiencies which are unfeasible to cure such as a misplaced bath, rooms to small, etc. Measured by capitalized rent loss, theoretically.

ECONOMIC

Loss in value due to adverse outside influences, such as, change in character of neighborhood, undesirable uses adjacent or nearby etc. Measured by capitalized rent loss, theoretically.

COMMERCIAL CLASS CODES	
AA	Auto Dealerships
BA	Barber/Beauty Shops
CA	Bowling Alleys
DA	Car Wash
EA	Discount Stores
EB	Big Box Retail
FA	Cnvenience Stores
GA	Fast Food Restaurants
HA	Laundromats
IA	Lodges, Clubs & Dance Studios
JA	Lumber Yard Buildings
KA	Small Self-Serve Station Booths
LA	Markets
MA	Mini-Warehouses
NA	Mobile Home Parks
OA	Mortuaries
PA	Hotels/Motels
QA/QF	Multi-Family Buildings
RA	Nursing Homes
SA	Offices
SB	Medical Offices
SC	Banks
SD	Government Offices
SE	Veterinary Clinics
TA	Restaurants
UA	Retail & Department Stores
UB	Shopping Centers
UC	Drug Stores
VA	Rice Dryers
WA	Service Stations
XA	Telephone Relay or Switching Stations
XB	Hospitals
XC	Churches
XD	Post Offices
XE	Libraries
XF	Fire Stations
XG	Schools
XH	Theaters/auditoriums
XI	Telephone Company Work Centers
YA	Warehouse & Auto Service Garages

COMMERCIAL SCHEDULE FOR EAVE (WALL) HEIGHT ADJUSTMENT

AA Auto Showroom
MA Mini Warehouse
YA Warehouse/Auto Service Garage

Eave Ht	% of base cost
8ft - 13ft	92
14ft	100
15ft - 20ft	108
21ft - 25ft	121
26ft - 30ft	132
31ft - 40ft	145
41ft - 50ft	159

EA Discount Stores
EB Big Box Warehouse
LA Markets
UA Retail/Dept Stores
UB Shopping Centers
UC Drug Stores

Eave Ht	% of base cost
8ft - 11ft	95
12ft	100
13ft - 16ft	105
17ft - 24ft	119
25ft - 30ft	134
31ft - 50ft	142

Adopted 11/04
Revised 01/09

EXTRA ITEMS

Carports/Canopies

Code	Cost/SF	Code	Cost/SF
C01	$ 1.00	C34	$ 17.50
C02	$ 1.50	C35	$ 18.00
C03	$ 2.00	C36	$ 18.50
C04	$ 2.50	C37	$ 19.00
C05	$ 3.00	C38	$ 19.50
C06	$ 3.50	C39	$ 20.00
C07	$ 4.00	C40	$ 20.50
C08	$ 4.50	C41	$ 21.00
C09	$ 5.00	C42	$ 21.50
C10	$ 5.50	C43	$ 22.00
C11	$ 6.00	C44	$ 22.50
C12	$ 6.50	C45	$ 23.00
C13	$ 7.00	C46	$ 23.50
C14	$ 7.50	C47	$ 24.00
C15	$ 8.00	C48	$ 24.50
C16	$ 8.50	C49	$ 25.00
C17	$ 9.00	C50	$ 30.00
C18	$ 9.50	C51	$ 35.00
C19	$ 10.00	C52	$ 37.50
C20	$ 10.50	C53	$ 39.00
C21	$ 11.00	C54	$ 42.00
C22	$ 11.50	C55	$ 45.00
C23	$ 12.00	C56	$ 47.50
C24	$ 12.50	C57	$ 49.00
C25	$ 13.00	C58	$ 52.00
C26	$ 13.50	C59	$ 53.50
C27	$ 14.00	C60	$ 55.00
C28	$ 14.50	C61	$ 57.50
C29	$ 15.00	C62	$ 60.00
C30	$ 15.50	C63	$ 62.50
C31	$ 16.00	C64	$ 65.00
C32	$ 16.50	C65	$ 67.50
C33	$ 17.00		

Dry Canopies

Code	Cost/SF
DC1	$ 3.00
DC2	$ 4.00
DC3	$ 5.00
DC4	$ 6.00

Revised 2014
05/2017
04/06/2022

EXTRA ITEMS

Item			Cost/SF	
DOCK HEIGHT	DHT	$	4.30	
ELEVATORS	ELV	$	2.50	SA & SB
		$	1.90	UA4
		$	2.60	UA5
SPRINKLERS	SPK	$	1.50	
TRUCK WELLS	TKW	$	8.00 - 11.00	ALL YA CLASSES
BRICK VENEER	VEN	$	1.50	
CONCRETE	CPK	$	3.00	
ASPHALT	APK	$	1.00	
TENNIS COURTS	TN4	$	10,000.00	
FIREPLACE	FIR	$	1,000.00	
POOLS	LPL	$	5,000.00	
VACUUMS	VC1	$	650.00	
	VC2	$	850.00	
	VC3	$	1,000.00	
DRIVE UP WINDOW	DUW	$	15,000.00	
WALK UP TELLER	WUT	$	20,000.00	

DEPRECIATION SCHEDULE

An estimate of normal physical deterioration and normal obsolescence, expressed as a percent of reproduction cost new, can be made if the user:

1. Rates the physical condition of the building and its degree of desirability and usefulness; and

2. Applies this rating, combined with the effective age, to determine percentage of depreciation from the depreciation table on the following page.

Ratings should be determined using the following descriptions:

(V) Very Good: Little or no evidence of deterioration, quite attractive and desirable.

(G) Good: Minor deterioration visible; attractive, desirable and useful.

(A) Average: Normal wear and tear apparent, average attractiveness and desirability.

(F) Fair: Definite deterioration, in need of repairing.

(P) Poor: Definite deterioration obvious; definitely undesirable and barely usable.

(U) Unsound: Building is definitely unsound and practically unfit for use. Could be salvage.

NOTE: Area factors will be determined according to location.

JEFFERSON CENTRAL APPRAISAL DISTRICT

A

COMMERCIAL / F1 ACCOUNTS (GA, PA,YA)

DEPRECIATION SCHEDULE

FOR ACCOUNTS WORKED ON THE COST APPROACH

AGE												
Condition	**0-5**	**6-10**	**11-15**	**16-20**	**21-25**	**26-30**	**31-35**	**36-40**	**41-45**	**46-50**	**51-55**	**56 & UP**
Very Good	10	15	20	25	30	35	40	45	50	55	60	65
Good	15	20	25	30	35	40	45	50	55	60	65	70
Average	20	25	30	35	40	45	50	55	60	65	70	75
Fair	25	30	35	40	45	50	55	60	65	70	75	80
Poor	30	35	40	45	50	55	60	65	70	75	80	85
Unsound	35	40	45	50	55	60	65	70	75	80	85	90

Revised Oct 2011

JEFFERSON CENTRAL APPRAISAL DISTRICT

B

COMMERCIAL / F1 ACCOUNTS

ALL COMMERCIAL CLASSES

EXCEPT - DA, GA, PA, QA, QF & YA

DEPRECIATION SCHEDULE

FOR ACCOUNTS WORKED ON THE COST APPROACH

	AGE											
CONDITION	**0-5**	**6-10**	**11-15**	**16-20**	**21-25**	**26-30**	**31-35**	**36-40**	**41-45**	**46-50**	**51-55**	**56-UP**
VERY GOOD	0	5	10	15	20	25	30	35	40	45	50	55
GOOD	5	10	15	20	25	30	35	40	45	50	55	60
AVERAGE	10	15	20	25	30	35	40	45	50	55	60	65
FAIR	15	20	25	30	35	40	45	50	55	60	65	70
POOR	20	25	30	35	40	45	50	55	60	65	70	75
UNSOUND	25	30	35	40	45	50	55	60	65	70	75	80

Reviewed 04/2025

Car Wash (DA's)
Commercial/F1 Accounts
Depreciation Schedule

	AGE						
Condition	**0-5**	**6-10**	**11-15**	**16-20**	**21-25**	**26-30**	**31- up**
Very Good	5	10	20	30	35	40	45
Good	10	15	25	35	40	45	50
Average	15	20	30	40	45	50	55
Fair	20	25	35	45	50	55	60
Poor	25	30	40	50	55	60	65
Unsound	30	35	45	55	60	65	70

Updated April 2012

JEFFERSON CENTRAL APPRAISAL DISTRICT

MULTI-FAMILY QA CLASS A

WORKED ON THE COST APPROACH

DEPRECIATION SCHEDULE

	AGE				
CONDITION	0 - 4	5 - 9	10 - 14	15 - 19	20 & UP
VERY GOOD	0	2	4	8	13
GOOD	5	7	9	13	18
AVERAGE	10	12	14	18	23
FAIR	15	17	19	23	28
POOR	20	22	24	28	33
UNSOUND	25	27	29	33	38

Revised 04/18/2018

JEFFERSON CENTRAL APPRAISAL DISTRICT

MULTI-FAMILY QA CLASS B

WORKED ON THE COST APPROACH

DEPRECIATION SCHEDULE

	AGE						
CONDITION	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 & UP
VERY GOOD	0	3	6	11	17	25	34
GOOD	5	8	11	16	22	30	39
AVERAGE	10	13	16	21	27	35	44
FAIR	15	18	21	26	32	40	49
POOR	20	23	26	31	37	45	54
UNSOUND	25	28	31	36	42	50	59

Revised 04/18/2018

JEFFERSON CENTRAL APPRAISAL DISTRICT

MULTI-FAMILY QA CLASS C

WORKED ON THE COST APPROACH

DEPRECIATION SCHEDULE

	AGE									
CONDITION	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 - 44	45 & UP
VERY GOOD	0	3	6	11	17	25	34	46	59	79
GOOD	5	8	11	16	22	30	39	51	64	80
AVERAGE	10	13	16	21	27	35	44	56	69	80
FAIR	15	18	21	26	32	40	49	61	74	80
POOR	20	23	26	31	37	45	54	66	79	80
UNSOUND	25	28	31	36	42	50	59	71	80	80

Revised 04/18/2018

JEFFERSON CENTRAL APPRAISAL DISTRICT

MULTI-FAMILY QA CLASS D

WORKED ON THE COST APPROACH

DEPRECIATION SCHEDULE

	AGE									
CONDITION	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 - 44	45 & UP
VERY GOOD	0	4	8	14	23	33	45	58	72	78
GOOD	5	9	13	19	28	38	50	63	77	80
AVERAGE	10	14	18	24	33	43	55	68	80	80
FAIR	15	19	23	29	38	48	60	73	80	80
POOR	20	24	28	34	43	53	65	78	80	80
UNSOUND	25	29	33	39	48	58	70	80	80	80

Revised 04/18/2018

JEFFERSON CENTRAL APPRAISAL DISTRICT

MULTI-FAMILY QF & DUPLEXES

WORKED ON THE COST APPROACH

DEPRECIATION SCHEDULE

	AGE									
CONDITION	0 - 5	6 - 10	11 - 15	16 - 20	21 - 25	26 - 30	31 - 35	36 - 40	41 - 45	46 & UP
VERY GOOD	10	15	20	25	30	35	40	45	50	55
GOOD	15	20	25	30	35	40	45	50	55	60
AVERAGE	20	25	30	35	40	45	50	55	60	65
FAIR	25	30	35	40	45	50	55	60	65	70
POOR	30	35	40	45	50	55	60	65	70	75
UNSOUND	35	40	45	50	55	60	65	70	75	80

Revised 04/18/2018

AUTO DEALERSHIPS (AA)

Class	Quality	Cost/SF
1	Low Cost	$ 71.75
2	Average	$107.00
3	Good	$150.30
4	Very Good	$217.20

Add Sprinklers at $1.50/SF

Classes 1 and 2 are typical of service buildings associated with auto dealerships, auto repair shops, service companies, etc.

Descriptions

1) Good metal with interior finish, finished office and showroom, some partitions, concrete floor, adequate lighting and restrooms.

2) Brick, block, or stucco on frame, simple store front, drywall, few partitions, concrete floor, adequate lighting and restroom. Office showroom (15% – 25%).

3) Metallic or good frame building, good stone front, some ornamentation, plaster or drywall, acoustic tile, vinyl, average office area, small restrooms. Air conditioning and heat.

4) Brick, concrete, good front and ornamentation, plaster, acoustic lighting and restrooms. Air conditioning and heat.

Revised 10/2008
04/2021
04/2023

BANKS (SC)

Class	Quality	Cost/SF
2	Average	$191.60
3	Good	$247.60
4	Very Good	$263.40
5	Excellent	$360.70
6	Drive-Up Facility	$377.40

Add Drive-In Tellers – $25,300 each
Add Walk-Up Tellers – $33,730 each

Descriptions

2) Frame, metal or brick veneer construction, slab, central heat and air conditioning. Plain design, average fixtures, plumbing and electricity.

3) Brick, block, tilt-up construction, slab, central heat and air conditioning, little trim. Average fixtures, plumbing and electricity. Small entrance. Fair design with few offsets. Fair branch office.

4) Brick veneer, stucco or siding, plaster, some terrazzo, glass and hardwood panel. Average design with some offsets. Average fixtures, plumbing and electricity. Average branch office.

5) Same as Class 4 with very good interior area and no rental space. Typical home office. This class may include the older, institutional banks.

6) Drive-up Banks – Small (approximately 500 – 1,000 SF), includes windows and canopies.

Note – These values include doors, security systems, drive-up windows, night depositories commensurate with its class, and other items normally included in a bank facility. Parking and on site drive-up tellers are extra.

*MS Section 15, Page 20

Revised 03/2008
04/2021
04/2023

BARBER SHOP/BEAUTY SHOP (BA)

Class	Quality	Cost/SF
1	Low Cost	$ 87.50
2	Average	$ 89.90
3	Good	$122.10
4	Excellent	$132.50

Descriptions

1) Metal siding, low-cost front. Acoustic tile, drywall, paneling, vinyl.

2) Stucco or siding, low-cost store front. Drywall, little ornamentation, vinyl.

3) Stucco or brick veneer, some ornamentation. Drywall, good acoustic tile, carpet and vinyl.

4) Stucco or brick veneer. Best block, plain front, some ornamentation. Plaster, good acoustic tile, carpet and vinyl. Good lighting and outlets, many fixtures.

BIG BOX RETAIL DISCOUNT STORES (EB)

Class	Quality	Cost/SF
1	Low Cost	$46.75
2	Average	$62.00
3	Good	$82.75

Descriptions

1) Exterior – Cheap block or tilt-up, light panelized roof, no glass store front appearance.
   Interior – Unfinished, shell type, few partitions, concrete floor.
   Lighting & Plumbing – Minimum code throughout.

2) Exterior – Average block or tilt-up, open pipe or wood columns, some trim.
   Interior – Painted walls, some partitions, office area, vinyl composition and acoustic tile.
   Lighting & Plumbing – Adequate lighting, restrooms.

3) Exterior – Brick, block, tilt-up, open frame, plain front.
   Interior – Plaster, drywall, partitioned offices, good finished ceilings, vinyl floor.
   Lighting & Plumbing – Florescent lighting, adequate outlets and restrooms, good extras.

Revised 03/2007
04/2021
04/2023

BOWLING ALLEYS (CA)

Class	Quality	Cost/SF
1	Low Cost	$ 75.20
2	Average	$100.40
3	Good	$133.15
4	Very Good	$163.20

Add for Sprinkler Systems at $2.50/SF.

Descriptions

1) Masonry or siding or glulam frame with girders or trusses, plaster or drywall, some carpet, acoustic and asphalt tile, good fluorescent lighting, kitchen and bar plumbing. Air conditioning and heat. This class may include the metallic building types in the upper part of this range.

2) Brick, block, tilt-up, little ornamentation, painted walls, acoustic tile and asphalt tile, some carpet, good fluorescent lighting, plumbing for kitchen and bar. Air conditioning and heat.

3) Brick veneer or best masonry on heavy frame, plaster or drywall, good sound control, carpet, vinyl tile, lounge, extensive lighting and outlets, good kitchens and restrooms. Air conditioning and heat.

4) Brick, best block or tilt-up, good frame and girders, sound control, vinyl tile, carpet, terrazzo, many extra facilities, extensive lighting and outlets, good kitchens and restroom. Air conditioning and heat.

Revised 04/2004
04/2023

CAR WASHES (DA)

Class	Quality	Cost/Stall
1	Low Cost	$ 30,000
2	Fair	$ 40,000
3	Average	$ 50,000
4	Good	$ 60,000
5	Automated	$ 90,000
6	Deluxe Automated w/Conveyor	$175,000

Add Dry Canopies from $9.00 – $18.00/SF
Add Vacuums at $650, $850, $1,000 each

Descriptions

1) Fair metal exterior wall construction, fair lighting, plumbing, 8' walls. Coin-operated.

2) Concrete block or average metal construction, metal joist with metal roof covering, lights, 8' exterior walls, fair plumbing fixtures, heaters, pump and holding tanks. Coin-operated.

3) Concrete block construction, metal joist with metal roof covering, some lighting, 8' exterior walls, average plumbing fixtures, heater, pumps and holding tanks. Coin-operated.

4) Brick wall construction, metal joist with metal roof covering or built-up, good lighting, 8' – 12' exterior wall height, good plumbing fixtures, heaters, pumps and holding tanks. Coin-operated.

5) Small single car drive thru automated car wash. Concrete block construction. Price includes equipment.

6) Drive thru automated car wash w/conveyor lines. Concrete block or metal construction. Price includes all equipment.

CHURCHES (XC)

QUALITY	COST - SQ.FT.	RANGE	CLASS
Marshall Value	- - - -	- - - -	M

Revised: 11/21/88

CONVENIENCE STORES / MINI-MARTS (FA)

Class	Cost/SF
1	$156.30
2	$159.20
3	$172.60
4	$186.20
5	$218.00

Descriptions

The class will vary according to the quality of exterior construction. Small Decorative mansard roof fronts are included in base costs. The majority of Convenience Stores/Mini-Marts, of fairly recent construction, are assumed to have the following characteristics, or competitive substitutes, in common.

- Concrete slab foundation
- Vinyl asbestos flooring
- Fluorescent tube lighting
- Plywood panel or sheetrock wall finish
- Two fixtures restroom
- Built-in cooler
- Central heat and air conditioning

Gasoline pumps and tanks should be considered personal property and not included in the appraised value.

DISCOUNT STORES (EA)

Class	Quality	Cost/SF
1	Low Cost	$ 54.50
2	Average	$ 61.30
3	Good	$ 81.00
4	Very Good	$104.20

Truck Wells at $8.00/SF

Descriptions

1) Metal panels on iron, frame, very plain, minimum finish, no glass except entry door. Air conditioning & heat.

2) Brick veneer or good wood siding on wood frame or heavy studs, drywall, small office area, acoustic tile, vinyl, adequate lighting and restrooms. Air conditioning and heat.

3) Brick or block, tilt-up, wood or steel columns, trusses, drywall, small office area, acoustic tile, vinyl. Air conditioning and heat.

4) Brick, tilt-up, steel columns, plaster, good offices, acoustic tile, good lighting and restrooms. Air conditioning and heat.

Revised 04/2009
04/2021
04/2022
04/2023

DRUG STORES (UC)

Class	Quality	Cost/SF
1	Low Cost	$108.00
2	Average	$128.30
3	Good	$153.40
4	Excellent	$184.20

Descriptions

1) Exterior – Stucco, wood, or siding on studs, small front, little trim.
   Interior – Painted walls, minimum retail finish, typical low-end chain.
   Lighting & Plumbing – Adequate lighting, plumbing, and pharmacy, small employees' restroom.
   Heat/Cool – Packaged A/C.

2) Exterior – Stucco or siding, some mansard: parapet or ornamentation.
   Interior – Drywall, some vinyl, acoustic tile, vinyl composition tile.
   Lighting & Plumbing – Adequate lighting, restrooms, prescription and sundries department.
   Heat/Cool – Packaged A/C.

3) Exterior – Brick veneer or good siding, good frame and storefront entrance.
   Interior – Drywall, acoustic tile, vinyl composition includes typical mini drive thru.
   Lighting & Plumbing – Good lighting and outlets, standard fixtures and pharmacy.
   Heat/Cool – Packaged A/C.

4) Exterior – Face brick veneer, best design, highly ornamental exterior.
   Interior – Typically best variety type, good acoustic, vinyl tile and carpet.
   Lighting & Plumbing – Good departmental lighting, good pharmacy and convenience foods.
   Heat/Cool – Packaged A/C.

Revised 10/10/2012
04/2021
04/2023

FAST FOOD (GA)

Class	Quality	Cost/SF
1	Inferior	$116.70
2	Low Cost	$164.00
3	Average	$215.10
4	Good	$282.60
5	Very Good	$373.30
6	Excellent	$383.00

Descriptions

1) The Inferior Fast Food is used to value donut stands that set up in vacant existing buildings; the hot-tamale stands that are new, but built inexpensive; the snow-cone stands that are built new but temporary in nature.
   Exterior - Wood, cheap brick or block, very plain low-cost front;
   Interior - Low cost preparation area; minimum finish; asphalt tile;
   Lighting & Plumbing - Minimum lighting and outlets; minimum plumbing; cheap fixtures;
   Heat/Cool - Complete HVAC;

2) The Low Cost Fast Food
   Exterior - Wood, cheap brick or block, very plain low-cost front;
   Interior - Low cost preparation area; minimum finish; asphalt tile;
   Lighting & Plumbing - Minimum lighting and outlets; minimum plumbing; standard fixtures;
   Heat/Cool - Complete HVAC;

3) The Average Fast Food
   Exterior - Stucco; brick; glass, metal; block; good color scheme; some mansard or ornamentation;
   Interior - Drywall; paneling; acoustic tile; pavers; vinyl; some tiled walls;
   Lighting & Plumbing - Adequate lighting and outlets; standard fixtures;
   Heat/Cool - Complete HVAC;

Revised 11/2007 M&S Section 13 Page 17 & 18
01/2009
02/2017
04/2022
04/2023

FAST FOOD (GA) (continued)

4) The Good Fast Food

Exterior -	Good stucco; face brick-best block; good color scheme; good mansard; good ornamentation;
Interior -	Typical chain and better large stores; plaster; ceramic; terrazzo; vinyl tile;
Lighting & Plumbing -	Good lighting and service outlets; tiled restrooms; good fixtures;
Heat/Cool -	Complete HVAC;

FAST FOOD (GA) (continued)

5) The Very Good Fast Food

Exterior -	Stucco; face brick; metal; brick veneer; good front; attractive colors; mansard and canopy or ornamentation;
Interior -	Typically better chain fast food; plaster; ceramic; pavers throughout;
Lighting & Plumbing -	Good lighting, restroom with good fixtures and tile;
Heat/Cool -	Complete HVAC;

6) The Excellent Fast Food

Exterior -	Individual design; highly ornamental exterior;
Interior -	High-quality detail; best ceramic; pavers;
Lighting & Plumbing -	Special Lighting; tiled restrooms; good fixtures;
Heat/Cool -	Complete HVAC;

FIRE STATIONS (XF)

QUALITY	COST - SQ.FT.	RANGE	CLASS
Marshall Value	- - - -	- - - -	M

Revised: 11/21/88

GOVERNMENT OFFICES (SD)

QUALITY	COST - SQ.FT.	RANGE	CLASS
Marshall Value	- - - -	- - - -	M

Revised: 02/23/89

HOSPITALS (XB)

QUALITY	COST - SQ.FT.	RANGE	CLASS
Marshall Value	- - - -	- - - -	M

Revised: 11/21/88

LAUNDROMATS (HA)

Class	Quality	Cost/SF
1	Low Cost	$70.55
2	Average	$76.63
3	Good	$83.64

Descriptions

1) Light steel frame, metal siding, slab, small lobby, very plain. Window air conditioning. Vinyl and plaster.

2) Brick veneer, stucco, slab, built-up roof, plaster or drywall, vinyl, adequate lighting and plumbing, good lobby. Central air and heat.

3) Best laundromats, good brick or metal, steel frame, slab, built-up roof, plaster or drywall, vinyl, good lobby, good lighting and plumbing. Air and heat.

Revised 04/2009
04/2021

LIBRARIES (XE)

QUALITY	COST - SQ.FT.	RANGE	CLASS
Marshall Value	- - - -	- - - -	M

Revised: 11/21/88

LODGES, CLUBS AND DANCE STUDIOS (IA)

Class	Quality	Cost/SF
1	Low Cost	$ 84.00
2	Average	$ 91.00
3	Average With Hardwood Dance Floor	$132.00
4	Good	$184.00
5	Very Good	$258.00

Descriptions

1) Stucco, siding, pre-engineered steel, very plain, drywall, few partitions, concrete slab, minimum lighting and plumbing. Window air conditioning.

2) Brick veneer, stucco, good metal, some trim, plaster, drywall, acoustic tile, vinyl asbestos, concrete slab, adequate lighting and plumbing, average restrooms and kitchen. Central air and heat.

3) Brick veneer, stucco, good metal, some trim, plaster, drywall, carpet, hardwood, vinyl, small stage, tiled restroom, good kitchen, adequate plumbing and lighting. Central air and heat.

4) Good brick or stucco, siding, ornamentation, plaster, drywall, carpet, hardwood, vinyl, small stage, tiled restroom, good kitchen, adequate plumbing and lighting. Central air and heat.

5) Excellent stone, brick, metal with glass panels, plaster, terrazzo, hardwood, carpet, stage, tiled restrooms, full kitchen, special lighting.

Revised 01/2009
04/2023

LUMBER YARD BUILDINGS (JA)

Class	Quality	Cost/SF	Range
1	Low Cost	$ 7.10	$3.00 – $8.00
2	Average	$ 9.00	$5.00 – $10.00
3	Good	$11.00	$7.00 – $12.00
4	Good	$11.50	$8.00 – $13.00

Descriptions

1) Open front, cheap siding, or steel, light frame, (may have four outside walls). Unfinished interior, dirt floor, minimum racks, few or no lights.

2) Open front, wood or steel siding, heavy wood frame, (may have four walls), unfinished interior wood floor, average racks, few or no lights.

3) Good wood on wood frame, floor unfinished, concrete or wood, good racks, conduit, few electrical outlets, no plumbing.

4) Steel panels on steel frame, concrete slab, average lighting, electrical outlets, no plumbing, very good racks.

MARKETS (LA)

Class	Quality	Cost/SF
1	Low Cost	$ 84.90
2	Average	$105.10
3	Good	$129.30
4	Very Good	$154.30

Add Sprinklers at $1.50/SF
Truck Wells at $8.00/SF

Descriptions

1) Low cost masonry or metal on studs, small inexpensive front, drywall, very few partitions, asphalt tile floors, minimum lighting and plumbing, space heaters.

2) Brick, block, tilt-up, metal, some trim, metal and glass front, plaster or drywall, exposed rafters, vinyl asbestos, small office, adequate lighting and outlets, small restrooms. Air conditioning and heat.

3) Brick, block, tilt-up, medium steel, plaster or drywall, acoustic tile, few partitions, vinyl asbestos, adequate lighting and plumbing, few extra services. Air conditioning and heat.

4) Brick or tilt-up, heavy steel, plaster, acoustic tile, rubber or vinyl asbestos, good lighting, plumbing for butchers, snack bar, etc. Air conditioning and heat.

Revised 01/2009
04/2021
04/2023

MEDICAL OFFICES (SB)

Class	Quality	Cost/SF
1	Inferior	$117.00
2	Low	$131.70
3	Fair	$173.00
4	Average	$228.00
5	Good	$287.00
6	Very Good	$309.60
7	Excellent	$349.00

Add $2.50/SF for Elevators

Descriptions

1) Low cost construction, amateur workmanship, few partitions, minimum lighting and plumbing. (May be converted from other type of building.)

2) Minimum interior & exterior finish, wood frame very plain construction. Air conditioning and heating.

3) Steel frame, wood frame, brick veneer or brick bearing walls, drywall carpet, vinyl, acoustic tile, adequate restrooms. Air conditioning and heating. Average interior finish. May be multi-story or single story.

4) Steel frame, masonry and glass ornamentation, drywall, carpet or best vinyl floors. Good quality restrooms. Air conditioning and heating. May be multi-story or single story.

5) Metal or stoned glass, good veneers and wall coverings. May be multi-story or single story, very good residential type structures with good quality interior finish. Air conditioning and heating. Some executive offices. Good quality restrooms.

6) Good metal or stone, glass, good veneers, vinyl wall coverings, tile, carpet or hardwood floors. Air conditioning and heating. Good executive office. May be multi-story or single story.

7) Best metal or stone, glass, best veneers, vinyl wall coverings, tile, carpet or hardwood floors, private restrooms. Air conditioning and heating. Best executive office. May be multi-story or single story.

MEDICAL OFFICES (SB)

INCOME SCHEDULE

Class	Rate/SF	Cap Rate
SB5	$18.50	8%-9%
SB6	$33.00	5%-6%

Vacancy	5%-20%
Expenses	10%-20% (NNN)
	20%-50% with taxes (Full Service)
Reserves for Replacement	$0.32-$0.85/SF

Net Rentable Area 85% of Gross Rentable Area
for buildings over 10,000 square feet.

Revised 04/2026

SELF-STORAGE/MINI-WAREHOUSE (MA)

Class	Quality	Cost/SF
A	Excellent	$62.00
B+	Very Good	$58.00
B	Good	$52.00
C	Average	$39.00
D	Low	$30.00

Descriptions

MAA Pre-engineered steel frame or tilt-up construction, insulated steel panels, self-enclosed units. Electrical outlets and lighting, air conditioned and heated units. May or may not include a sales office and/or manager's residence.

MAB+ Pre-engineered steel frame, tilt-up construction, block or metal frame. Prefab metal, brick or block siding, self-enclosed units, may have insulated panels. May or may not have electrical outlets, lighting, air conditioning and heat in some units. May or may not include a manager's or sales office and/or manager's residence.

MAB Block, metal, or pre-engineered steel frame. Prefab metal, brick or block siding. Self-enclosed units, some units may have insulated panels. May or may not have electrical outlets, lighting, air conditioning and heat in some units. May or may not include a manager's or sales office and/or manager's residence.

MAC Block, metal or wood frame. Metal, brick, block, stucco or prefab metal siding. Subdivided into units, may have drywall on metal studs, may or may not have slab. May have electrical outlets, lighting or overhead doors. No air conditioning, heat or plumbing. May or may not include a manager's office.

MAD Block, metal or wood frame. Brick, block, stucco or light prefab metal siding. Subdivided into units, may have no slab or light slab. May or may not have lighting, electrical outlets or overhead doors. No air conditioning, heat or plumbing.

Revised 04/2004
04/2021
03/2022
04/2023

SELF-STORAGE/MINI-WAREHOUSE (MA)

INCOME SCHEDULE

Class	Rate/SF	Exp Ratio	Sec Inc	RFR	Base Cap Rate	Vac & Coll Loss
MAA	$16.91	30%-38%	0%-12%	$0.34	6.0%	6%-16%
MAB+	$14.85	28%-36%	0%-12%	$0.34	6.5%	8%-18%
MAB	$10.79	28%-36%	0%-10%	$0.32	7.0%	8%-18%
MAC	$ 7.75	26%-34%	0%-10%	$0.30	7.5%	10%-22%
MAD	$ 5.46	24%-32%	0%-10%	$0.26	8.0%	10%-22%

Rate/SF – Rate per Square Foot Yearly
Exp Ratio – Expense Ratio
Sec Inc – Secondary Income varies from 0% – 12% depending on the type of facility
RFR – Reserves for Replacements
Base Cap Rate – Base Capitalization Rate
Vac – Vacancy Rate
Coll Loss – Collection Loss

Revised 04/2026

MOBILE HOME/RV PARKS (NA)

Class	Quality	Cost/Space
1	Inferior	$ 6,500
2	Low Cost	$12,800
3	Average	$15,800
4	Good	$22,900
5	Excellent	$28,800

Descriptions

1) Spaces include water, sewer, and electrical hook-up. Streets are poor with no base other than natural base. No pads, engineering, grading, patio or gas. Electrical hook-up include 40 – 60 amp breaker and meter poles.

2) Spaces include water, sewer and electrical hook-ups. Streets are fair with shell or gravel base. No pads, engineering, grading, patio or gas. Electrical hook-ups include 40 – 60 amp breaker, meter and pole.

3) Spaces include water, sewer and electrical hook-ups. Streets are fair with good shell base or maybe 2" asphalt. Each space will have concrete/shell runners or pads of average size (600 SF). Typical electrical hook-ups will be 60 – 80 amp breaker and meter on poles. Some grading. Average patios.

4) Spaces include water, sewer, gas and electrical hook-ups. Streets are good asphalt or concrete. Each space will have good pads (800 SF). Typical electrical hook-ups will be 80 – 150 amp breaker and meter with underground service.

5) Spaces include water, sewer, gas and electrical hook-ups. Streets are good asphalt or concrete and may have curb and gutter. Each space will have excellent pads (800 SF or more). Typical electrical hook-ups will be 80-150 amp. Breaker and meter with underground service. Sidewalks and patios are typical.

Revised 03/2008
04/2021
04/2023

MOBILE HOME/RV PARKS (NA)

INCOME SCHEDULE

Class	Rent/Space/MO	Rent/Space/YR
NA1	$250	$3,000
NA2	$350	$4,200
NA3	$400	$4,800
NA4	$500	$6,000
NA5	$600	$7,200

Vacancy	15% – 25%
Expenses	45% – 60%
Base Cap Rate	8% + tax rate

(Rates include laundromats, pools and office)

Reviewed 4/2025

MORTUARIES (OA)

Class	Quality	Cost/SF
1	Low Cost	$ 71.00
2	Average	$ 99.40
3	Good	$135.70
4	Very Good	$185.90

Descriptions

1) Masonry or siding, some trim, good entrance and drive, plaster or drywall, carpet, hardwood, vinyl asbestos, acoustic ceiling, adequate lighting and plumbing, laboratory. Air conditioning and heat.

2) Brick or block, some trim, good entrance and drive, exposed block, plaster or drywall, carpet, acoustic ceiling, hardwood, adequate lighting and plumbing, laboratory. Air conditioning and heat.

3) Best masonry or siding with brick trim, brick veneer, plaster or drywall, hardwood or carpet, good detail and décor, good electrical and plumbing fixtures, tiled restrooms, laboratory. Air conditioning and heat.

4) Face brick, some trim, good exterior detail, plaster or drywall, hardwood or carpet, good detail and décor, good electrical and plumbing fixtures, tile restrooms, laboratory. Air conditioning and heat.

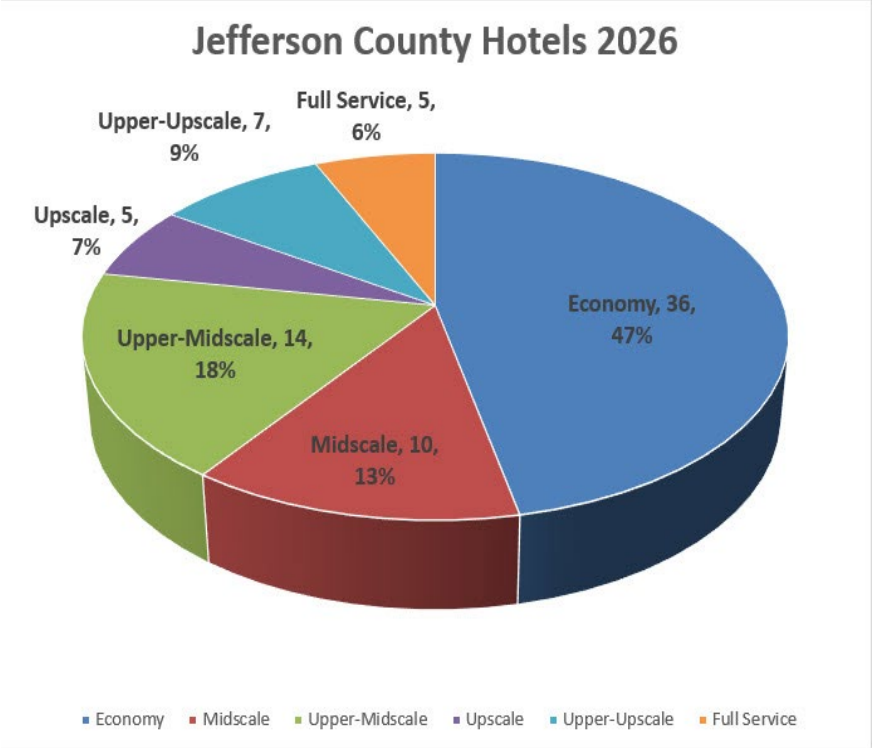
Revised 04/2004
04/2021
04/2023

HOSPITALITY/HOTELS (PA)

Jefferson Central Appraisal District values Hotels and Motels by the Income Approach. Income is derived from the Texas Comptroller of Public Accounts Hotel/Motel occupancy tax receipts. This information is compared and released annually by Source Strategies, The Texas Hotel Performance Factbook.

Each hotel is classed by revenue per available room (RevPAR) income using the following chart derived from "CBRE Hotels American Research":

Chain Scale	RevPar
Economy	$36
Midscale	$52
Upper-Midscale	$76
Upscale	$103
Upper-Upscale	$140
Luxury	$238



Other Additional Income Departments

Additional revenue is generated from garage and parking, guest laundry, golf, tennis, health club, spa, swimming pool, barber/beauty shop, gift shop, newsstand, etc. Income from rentals of space for business purposes, including concessions in any of the departments mentioned under other additional income; also, includes income generated from sources not included elsewhere such as cancellation and resort fees but excludes investment income.

HOSPITALITY/HOTELS (PA)

Expenses and cap rates are derived from various sources including independent fee appraiser reports, Band of Investments, and STR Custom Host Reports.

JCAD Hotel Expense Schedule

Class	Other Income	Depart.	UnOE	M_Tax	FranFee	Management	Insurance	RCN	Total Exp	100%
Economy	2.0%	28.8%	27.2%	2.0%	6.0%	3.7%	3.1%	0.8%	**71.5%**	28.6%
Midscale	2.2%	28.8%	27.2%	2.0%	6.0%	3.7%	3.3%	0.8%	**71.7%**	28.4%
Upper-Midscale	1.7%	29.4%	25.8%	2.0%	7.5%	3.6%	2.8%	1.1%	**72.1%**	27.9%
Upscale	2.1%	28.5%	25.1%	2.0%	6.4%	4.2%	3.0%	2.3%	**71.4%**	28.6%
Upper-Upscale	5.1%	30.4%	25.6%	2.0%	7.1%	3.6%	2.8%	1.5%	**72.8%**	27.3%
Full Midscale	28.8%	37.0%	27.6%	2.0%	1.6%	3.8%	2.4%	2.6%	**77.0%**	23.0%
Compiled from: STR Global Hotel Profitability Review 2025										

Equal and Uniform Analysis

The appraised values of comparable properties are analyzed and compared to the subject in accordance with the Texas Property Tax Code, Sec. 42.26, (a) The district court shall grant relief on the ground that a property is appraised unequally if: (3) the appraised value of the property exceeds the median appraised value of a reasonable number of comparable properties appropriately adjusted.

Comparable Property Selection

Hotel properties throughout Jefferson County are reviewed and analyzed for comparable RevPAR and income data when compared with the subject property. The physical components (number of rooms) of the subject property and comparable properties is information obtained from the Texas Comptroller, and Source Strategies.

Adjustment Process

JCAD currently appraises hotels using the income approach to value, and applies adjustments based on income rather than physical characteristics used in the cost approach and sales comparison approach. RevPAR takes into consideration the subject's location, age, condition, and desirability, as hotel sales and development decisions are based on the facility's ability to produce income.
The most common unit of comparison when analyzing hotel properties is per room methodology (PRM). PRM may be income per room, the price paid per room, or expense analysis per room.

Room Revenue Multiplier

Room Revenue Multiplier (RRM) is the ratio of the market price of a Hotel investment to its annual RevPAR income (excluding Minor Operating Department Revenue). Market value divide by RevPAR equal (RRM). For a prospective real estate investor, RevPAR times (RRM) equals market value.

MOTELS (PA)

Class	Quality	Cost/SF
1	Inferior	$ 95.00
2	Low Cost	$101.00
3	Fair	$118.00
4	Average	$124.00
5	Good	$149.00
6	Excellent	$183.00

Descriptions

1) The Inferior Motel
   - Exterior - Brick wood trim; siding; stucco – hollow tile; little tile; little landscaping; adequate drives and ample parking;
   - Interior - Minimum finish; very plain;
   - Lighting & Plumbing - Minimum code throughout;
   - Heat/Cool - Individual thru-wall heat pumps;

2) The Low Cost Motel
   - Exterior - Mixture – newer motels bad location; will have good appearance – older motels will lack maintenance and have unattractive appearance; stucco – brick walls, wood trim; siding; plain paint; little landscaping; small office;
   - Interior - Drywall; carpet; composition tile; budge rooms;
   - Lighting & Plumbing - Minimum code; low-cost fixtures;
   - Heat/Cool - Individual thru-wall heat pumps;

3) The Fair Motel
   - Exterior - Stucco, hollow tile; brick with wood trim; usually older motel; newer one, inferior location; needing maintenance; standard front; small lobby; vending area or continental breakfast;
   - Interior - Drywall and paint; carpet; vinyl composition; minimum suites;
   - Lighting & Plumbing - Standard fixtures; small lobby; restrooms;
   - Heat/Cool - Individual thru-wall heat pumps;

Revised 04/2018
05/2020
04/2023

4) The Average Motel

Exterior -	Good appearance; usually older motel; could be new motel, bad location; stucco; brick trim; good design; could have covered porches; some ornamentation; commercial style motel;
Interior -	Drywall with paint or plaster; few extras; carpet; vinyl; complimentary breakfast; hospitality room;
Lighting & Plumbing -	Adequate lighting and plumbing; TV circuits, internet; some good fixtures;
Heat/Cool -	Individual thru-wall heat pumps;

5) The Good Motel

Exterior -	Attractive color scheme; good design; good signs; one, two or three story; good fenestration; good façade; good drives and parking; stucco; brick and stone trim; large glass areas; typical better chain motel;
Interior -	Plaster/drywall and paint; good carpet; some built-in extras; good color scheme; support services;
Lighting & Plumbing -	Some good suites; good lighting and plumbing; fixtures; TV circuits; internet;
Heat/Cool -	Individual thru-wall heat pumps;

6) The Excellent Motel

Exterior -	Very attractive color scheme; two to five stories high; good fenestration; good façade; extra good entrance and drive through; good parking; excellent landscaping; stucco; face brick and stone; metal and glass panels; attractive signs; overall attractive appearance;
Interior -	Inviting entrance; excellent color scheme; Plaster and vinyl finishes; very good carpet; built-in luxury items; good support service;
Lighting & Plumbing -	Good lighting and plumbing; many outlets; TV and FM circuits; internet;
Heat/Cool -	Individual thru-wall heat pumps;

Revised 04/2018
05/2020
04/2023

HOTELS (PA)

INCOME SCHEDULE

Class	Revpar/Day/Room	Additional Income	Expenses	NOI	Base Cap Rate
Economy	$ 0 - $ 36	2.0%	71.5%	28.5%	8.00%
Midscale	$ 37 - $ 52	2.2%	71.7%	28.3%	7.75%
Upper Midscale	$ 53 - $ 76	1.7%	72.1%	27.9%	7.25%
Upscale	$ 77 - $103	2.1%	71.4%	28.6%	7.15%
Upper Upscale	$104 - $140	5.1%	72.8%	27.2%	7.00%
Full Midscale	$ 0 - $140	28.8%	77.0%	23.0%	7.00%

Revised 04/2026

APARTMENTS, DUPLEXES, FOURPLEXES

Apartments – Property use code is B1; The class will be QAA thru QAD using the Apartment Cost Schedule, Apartment Income Schedule and Apartment Depreciation

Duplexes – Property use code is B2; The class will be 1D thru 6D using the Residential Cost Schedule but using the Duplex/Fourplex Depreciation Schedule

Fourplexes – Property use code is B4; The Class will be QF1 thru QF6 using the Duplex/Fourplex Cost Schedule and the Duplex/Fourplex Depreciation

JEFFERSON CENTRAL APPRAISAL DISTRICT

MULTI-FAMILY/APARTMENTS (QA) CLASSIFICATION SCHEDULE

Class	Cost/SF
A	$134.05
B	$ 98.45
C	$ 72.66
D	$ 53.81

Base cost includes – CH/A, parking, carports, pools, tennis courts, fireplaces, brick veneer and garages.

Descriptions

CLASS A

- High quality, unique and well designed using above average materials, workmanship and finish.
- Well merchandised with landscaping, attractive rental office or club building; better location and has good access.
- Excellently maintained, professionally managed and attractive; these buildings are the most desirable in their market.
- Typically newer complexes.
- Sought out by investors; commands higher rents and has the lowest cap rates; usually less risk for investors.

CLASS B

- Good quality construction with little deferred maintenance.
- Exterior and interior amenity package is dated compared to Class A and less than what is offered by properties in the high end of market.
- Commands rents within the range of Class B rents in the submarket and typically has lower risk for investors.
- Generally built within the last 20 years or has been substantially renovated.
- Has functional layout and design though not unique.
- Good quality maintenance and management; well kept.
- May be returned to Class A through renovations.

Revised 04/16/2019

MULTI-FAMILY/APARTMENTS (QA) (continued)

CLASS C

- Good basic design; limited, dated exterior and interior amenity package.
- May show some effective aging; majority of appliances are original.
- Typically older building with average maintenance and management.
- Usually built within the last 30 years and may have been through one or more rehabilitation.
- Commands rents below Class B rents in submarket; may have some risk for investors.
- Created Class C+ due to significant rent increases and sale prices. They do not have the amenities as described in Class B complexes. These complexes command rents in upper ranges of the Class C classification.

CLASS D

- Generally over 30 years old.
- Marginal construction, quality and condition with average maintenance and upkeep.
- Usually out of date structural design; lacking parking and landscaping.
- Lower side of market unit range area; will not support higher rents.
- Has highest Cap Rate due to risk and limited financing options
- Require intense management.

MULTI-FAMILY/APARTMENTS (QA)

INCOME SCHEDULE

LOW RISK AREAS BELOW:

Hamshire Fannett, Hardin Jefferson, Sabine Pass, Nederland, Port Neches, Port Arthur in MLS Zones:
P1, P2, P3, P5, P6, P11, P15, P16, P17, P18, G1, G2, G3, G5, G6, PC1, PC2, PC3, PC4, PC6
Beaumont MLS Zones: W1, W2, W3, W4, W5, W6, BN3, BN4, BN5, BN6, S3, S4

RENTS	QAA	QAB+	QAB	QAC+	QAC	QAD
EFF	$ 1,130	$ 1,020	$ 920	$ 750	$710	$ 650
1BR/1BA	$ 1,300	$ 1,170	$ 1,005	$ 850	$ 880	$ 775
2BR/1BA	$ 1,450	$ 1,295	$ 1,140	$ 1,000	$ 1,000	$ 850
2BR/1.5BA	$ 1,450	$ 1,290	$ 1,170	$ 1,080	$ 1,100	$ 850
2BR/2BA	$ 1,580	$ 1,370	$ 1,240	$ 1,160	$ 1,150	$ 925
3BR	$ 2,140	$ 1,625	$ 1,520	$ 1,250	$ 1,240	$ 925
4BR	$ 2,140	$ 1,625	$ 1,520	$ 1,250	$ 1,240	$ 1,050

VAC/COLL	5%-10%	6%-11%	11%-16%	7%-12%	9%-14%	11%-16%
SEC INC	8%	16%	13%	12%	12%	3%
EXPENSES	35%-40%	37%-42%	48%-55%	46%-51%	55%-60%	55%-60%
RESERVES	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250
CAP RATE	5.5%	5.5%	5.5%	6.0%	6.5%	8.0%-8.5%

HIGH RISK AREAS BELOW:

Port Arthur MLS Zones: P4, P7, P8, P9, P10, P12, P13, P14
Beaumont MLS Zones: N1, N2, S1, S2

RENTS			QAB	QAC+	QAC	QAD
EFF			$ 880	$ 750	$ 650	$ 550
1BR/1BA			$ 930	$ 845	$ 800	$ 700
2BR/1BA			$ 1,080	$ 1,000	$ 950	$ 800
2BR/1.5BA			$ 1,080	$ 1,010	$ 980	$ 825
2BR/2BA			$ 1,110	$ 1,080	$ 980	$ 900
3BR			$ 1,450	$ 1,200	$ 1,030	$ 1,000
4BR			$ 1,450	$ 1,260	$ 1,030	$ 1,000

VAC/COLL			11%-16%	8%-13%	9%-14%	12%-17%
SEC INC			6%	8%	8%	3%
EXPENSES			55%-60%	53%-58%	55%-60%	55%-60%
RESERVES			$ 250	$ 250	$ 250	$ 350
CAP RATE			5.9%	6.4%	6.9%	10%-11%

Add 5% to expenses if landlord pays all expenses.
Expenses above do not include Property Taxes or Reserves for Replacements.
Cap Rate above is Base Cap.

Revised 04/2026

MULTI-FAMILY (QA)
LOW-INCOME HOUSING TAX CREDIT (LIHTC)

INCOME SCHEDULE

ALL AREAS COUNTY WIDE

Annual Rents	QAB	QAC	QAD
All	$ 9,590	$ 9,590	$ 9,590

Vac/Coll	8%-12%	8%-12%	8%-12%
Sec Inc	2%	2%	2%
Expenses	59%-63%	59%-63%	59%-63%
Reserves	5%	5%	5%
Base Cap Rate	6.5%	7.0%	7.5%

Expenses above do not include Property Taxes or Reserves for Replacements.
Cap rates increased by 1/2 percentage point due to ongoing concerns of market.

2026 Low Income Housing Tax Credit Apartment Base Capitalization Rate: 6.5% - 7.5%

The Appraisal District is giving public notice of the capitalization rate to be used each year to appraise property receiving an exemption under Section 11.1825 of the Property Tax Code for Organizations Constructing or Rehabilitating Low-Income Tax Credit Housing: Property Not Previously Exempt.

HIGH HOME RENT LIMIT PROPERTIES
ALL LOCATIONS

Vac/Coll	7%-12%
Sec Inc	1.3%
Expenses	52%-57%
Reserves	$200/DOOR
Base Cap Rate	7%

Rents for high home rent limit properties are dictated by US Dept of HUD.

Revised 04/2025

JEFFERSON CENTRAL APPRAISAL DISTRICT

MULTI-FAMILY TRIPLEX/FOURPLEX (QF) CLASSIFICATION SCHEDULE

Class	Cost/SF
1	$ 55.65
2	$ 64.36
3	$ 73.75
4	$ 87.22
5	$117.92
6	$155.44

All classes include: CH/A, parking, brick veneer or frame sidings.

Descriptions

CLASS QF1

The marginal classification are older properties that are nearing the end of their economic life and generally require constant maintenance and upkeep. Very basic quality of construction and often in disrepair.

Exterior – Wood frame with very little attention to detail.

Interior – Sheetrock or paneling; very little trim.

Electrical – May not be to code.

Heat/cool – Space heaters and window unit A/C.

CLASS QF2

The low-cost classification can be contributed to age and appearance of the buildings and the declining neighborhoods. The buildings are dated by out of date appearance and lack of maintenance. The neighborhood is usually on the economic decline.

Exterior - Usually out of date structural design – lacking of parking, landscaping and declining neighborhood. May be of sound construction but not good eye appeal.

Interior - Usually sheetrock, paint, old trim design; not built to today's standards; vinyl; cheap carpet; cheap light & fixtures; old plumbing fixtures; poor layout for bath and kitchen.

Electrical - Basic fixtures; minimum outlets; exposed wiring for telephone and TV.

MULTI-FAMILY TRIPLEX/FOURPLEX (QF) (continued)

Heat/Cool - Space heaters or wall furnaces; may have package heating; air conditioning is usually window units; may have cheap ceiling fans.

CLASS QF3

The fair classification are misplaced improvements. They may have been good apartments in their time but the neighborhoods have changed and diminished their desirability. Their existence depends on their ability to provide a place to live at a low price.

Exterior - The apartments may have the appearance of higher quality apartments, but the area will not support the higher rent. Good old single family residences too large for a single family; had to be added onto in order to make multiple family residences. Large older homes divided to make apartment units.

Interior - Sheetrock and paneling; paint; carpet and vinyl; average maintenance and upkeep.

Electrical - Average electrical; standard fixtures; minimum outlets minimum wiring for cable TV; computer; telephone.

Heat/Cool - Packaged A/C and heating; may have wall furnace and window AC units.

CLASS QF4

The average classification quality of construction is good but may lack in the design and eye appeal. May show some deferred maintenance.

Exterior - Good basic design; usually brick with wood trim; shows out of date design; good construction; good neighborhood and conveniences; some apartments with dated mansard roofs.

Interior - Sheetrock and paneling; paint; carpet; vinyl; some hardwood; average maintenance.

Electrical - Good electrical; standard fixtures; ample outlets wired-in cable TV; computer and telephone.

Heat/Cool - Packaged A/C and heating.

MULTI-FAMILY TRIPLEX/FOURPLEX (QF) (continued)

CLASS QF5

The good classification quality of construction is above average in workmanship and curb appeal. Generally newer construction withing the past 10 to 15 years.

Exterior – Good up to date design; mainly brick with concrete board trim.

Interior – Textured painted sheetrock: hardwood laminate or carpet floor covering; up to date kitchen appliances.

Electrical – Superior electrical; superior fixtures/ceiling fans; ample outlets; Wi-fi cable TV.

Heat/Cooling – Packaged A/C and heating.

CLASS QF6

The Excellent classification quality of construction is superior in workmanship as well as detail in the interior and exterior.

Exterior- Superior current design standards: excellent quality brick or stone built within the past five years. Ornate trim and exterior finish with some concrete board trim.

Interior- Textured painted sheetrock with some crown molding. Up to date kitchen finishes including granite, superior cabinetry and up to date appliances. Hardwood, laminate, carpeting or ceramic tile floor covering. May have fireplaces.

Electrical – Superior electrical: Excellent fixtures, ample outlets with wi-fi cable TV.

Heat/Cooling – Package A/C and heating systems.

REVISED 11/2007
04/2021

MULTI-FAMILY/TRIPLEX-FOURPLEX (QF)

INCOME SCHEDULE

LOW RISK AREAS:

Hamshire Fannett, Hardin Jefferson, Sabine Pass, Nederland, Port Neches, Port Arthur in MLS Zones: P1, P2, P3, P5, P6, P11, P12, P15, P16, P17, P18, G1, G2, G3, G5, G6, PC1, PC2, PC3, PC4, PC5, PC6

Beaumont MLS Zones: W1, W2, W3, W4, W5, W6, BN3, BN4, BN5, BN6, S3, S4

RENTS	QF5	QF4	QF3	QF2	QF1
EFF		$ 700	$ 600	$ 500	$ 500
1BR/1BA	$ 900	$ 790	$ 690	$ 580	$ 580
2BR/1BA	$ 950	$ 850	$ 800	$ 660	$ 660
2BR/1.5BA	$ 1,050	$ 875	$ 825	$ 700	$ 700
2BR/2BA	$ 1,100	$ 900	$ 870	$ 800	$ 800
3BR	$ 1,400	$ 1,000	$ 950	$ 850	$ 850
4BR					

VAC/COLL	5%	5%	5%	10%	10%
SEC INC	4%	4%	3%	3%	2%
EXPENSES	35%-40%	45%-50%	50%-55%	50%-55%	55%-60%
RESERVES	$ 250	$ 250	$ 250	$ 250	$ 250
CAP RATE	6.5%	7.0%	8.0%	9.0%	10.0%

HIGH RISK AREAS BELOW:

Port Arthur MLS Zones: P4, P7, P8, P9, P10, P13, P14, PC16, PC20

Beaumont MLS Zones: N1, N2, S1, S2

RENTS	QF5	QF4	QF3	QF2	QF1
EFF		$ 650	$ 550	$ 450	$ 430
1BR/1BA	$ 850	$ 740	$ 640	$ 530	$ 500
2BR/1BA	$ 900	$ 800	$ 750	$ 610	$ 550
2BR/1.5BA	$ 1,050	$ 825	$ 775	$ 650	$ 600
2BR/2BA	$ 1,100	$ 850	$ 820	$ 750	$ 700
3BR	$ 1,400	$ 950	$ 900	$ 800	$ 750
4BR					

VAC/COLL	7%	10%	10%	10%	10%
SEC INC	4%	4%	3%	2%	2%
EXPENSES	40%-45%	45%-50%	50%-55%	50%-55%	55%-60%
RESERVES	$ 400	$ 400	$ 400	$ 400	$ 400
CAP RATE	10%	10%	10%	11.0%	12%

Add 5% to expenses if landlord pays all expenses.

Revised 03/2026

NURSING HOMES/ASSISTED LIVING (RA)

Class	Quality	Cost/SF
1	Inferior	$125.80
2	Low - Cost	$134.60
3	Average	$176.00
4	Good	$234.00
5	Excellent	$297.00

Descriptions

1) Metal panels, stucco or siding, drywall, acoustic ceiling, vinyl asbestos, adequate lighting and plumbing, signal systems, some extras, central heat and air conditioning.

2) Good stucco or siding and some trim, plaster or drywall, acoustic ceiling, vinyl asbestos, adequate lighting and plumbing, signal system, some extras, central heat and air conditioning.

3) Brick, block, some metal and glass, some ornamentation, plaster or drywall, acoustic ceiling, vinyl asbestos, signal system, therapy facilities, adequate lighting and plumbing, central heat and air conditioning.

4) Metal and glass, brick, stone trim, some ornamentation, plaster or drywall, enamel or vinyl walls, vinyl floors, some carpet, signal system, therapy facilities, good lighting and plumbing, central heat and air conditioning.

5) Good lounge area, signal system, therapy facilities, adequate lighting and plumbing, central heat and air conditioning.

Revised 04/2015
04/2017
04/2023

OFFICES (SA)

Class	Quality	Cost/SF
1	Low	$ 81.10
2	Fair	$ 91.40
3	Average	$119.90
4	Good	$135.60
5	Very Good	$175.00
6	Excellent	$276.20

Descriptions

1) Cheaply constructed, amateur workmanship, few partitions, minimum lighting, and plumbing. (May be converted from another type of building.)

2) Minimum interior & exterior finish, wood frame, very plain construction. Air conditioning and heating.

3) Steel frame, wood frame, brick veneer or brick bearing walls, drywall, carpet vinyl, acoustic tile, adequate restrooms. Air conditioning and heat. Average interior finish. May be a multi-story or single story.

4) Steel frame, masonry and glass ornamentation, drywall, carpet or best vinyl floors. Good quality restrooms. Air Conditioning and heating. May be a multi-story or single story.

5) Metal or stoned glass, good quality veneers, and wall coverings. May be a multi-story or single story, very good quality residential type structures with good quality interior finish. Air conditioning and heating. Some executive offices. Good quality restrooms.

6) Best metal or stone, glass, best veneers, vinyl wall coverings, tile, carpet or hardwood floors, private restrooms. Air conditioning and heat. Prestige home office, best executive office. May be a multi-story or single story.

*Cost schedule based off Marshall Swift Office Schedule "Low Cost" base price/SF w/local modifiers (Section 15, Page 17)

Revised 04/2019
04/2021
04/2023

OFFICES (SA)

INCOME SCHEDULE

Class	Rate/SF	Cap Rate
SA5	$16.50	*8%-9%
SA6	$20.00	7.5%-8.5%

Vacancy	5%-20%
Expenses	10%-20% (NNN)
	20%-50% with taxes (Full Service)
Replacement for Reserves	$0.32-$0.85/SF

*Downtown Beaumont SA5 properties built before 1980:

Class	Rate/SF	Cap Rate
SA5	$10.00	10-15%

Vacancy	5%-20%
Expenses	15%-50%

Net Rentable Area 85% of Gross Rentable Area
for buildings over 10,000 square feet.

Revised 04/2026

POST OFFICES (XD)

QUALITY	COST - SQ.FT.	RANGE	CLASS
Marshall Value	- - - -	- - - -	M

Revised: 11/21/88

RESTAURANTS (TA)

Class	Quality	Cost/SF
1	Inferior	$ 90.00
2	Low Cost	$ 94.00
3	Fair	$143.70
4	Average	$200.00
5	Good	$285.50
6	Very Good	$293.00

Descriptions

1) The Inferior Restaurant is usually an existing building being used as a restaurant – sometimes new building. Not built to code and not up to standard in workmanship and materials.
   Exterior – May be wood, stucco, brick, glass, tile or a metal building. Usually shows lack of maintenance and upkeep. Minimum drives and parking. Little or no landscaping. Little or no outside lighting.
   Interior – Minimum finish, low cost preparation area, usually shows lack of maintenance.
   Lighting & Plumbing – Minimum lighting and outlets, minimum plumbing.
   Heat/Cool – Complete HVAC.

2) The Low Cost Restaurant is usually built to the minimum building standards. Many times it is a used building being converted into a restaurant.
   Exterior – May be wood, stucco, brick, glass, tile or a metal building. Usually shows lack of maintenance and upkeep. May be a good building but not up to par as a restaurant.
   Interior – Minimum finish, low cost preparation area. Usually shows lack of maintenance.
   Lighting & Plumbing – Minimum lighting, outlets & plumbing.
   Heat/Cool – Complete HVAC.

3) The Fair Restaurant is a typical neighborhood restaurant of average quality and appearance. It is not a chain operation. It may be a used building being used as a restaurant or it may be of the owner's own design.
   Exterior – Stucco, brick, wood, glass, tile trim, stone or steel siding, some fenestration, some façade. Ample drives and parking. Some landscaping, some outside lighting. Good color scheme. Good signage – inviting.
   Interior – Good layout, pleasant inside appearance. Typical average kitchen and make up area.
   Lighting & Plumbing – Meets code for both electrical and plumbing. Standard fixtures and outlets.
   Heat/Cool – Complete HVAC.

Revised 01/2007
04/2021
04/2023

RESTAURANTS (TA) (continued)

4) The Average Restaurant is a typical neighborhood restaurant. Good design, good color scheme, some façade, some fenestration. Ample drives and parking. Some landscaping, appealing appearance.
   Exterior – Stucco, brick, block, appealing appearance.
   Interior – Typical neighborhood appearance inside. Vinyl, good kitchen, some décor, pleasant dining experience.
   Lighting & Plumbing – Adequate lighting and outlets. Good restrooms – tiled. Standard fixtures.
   Heat/Cool – Complete HVAC.

5) The Good Restaurant is individually designed, but the quality is a step down from the very good restaurants. Good chain restaurant or local custom built.
   Exterior – Individually designed. Stucco, brick, metal, glass, some fenestration, façade, and ornamentation. Good drives, parking, landscaping and outside lighting.
   Interior – Typically good chain restaurant. Carpet, vinyl and ceramic floors. Some interior décor.
   Lighting & Plumbing – Good lighting and service outlets. Pleasant tiled restrooms.
   Heat/Cool – Complete HVAC.

6) The Very Good Restaurants are individually designed or is typical of the best chains.
   Exterior – Individual design. Brick, good metal and glass, custom wood, stone, good fenestration, good façade and ornamentation.
   Interior – Best plaster, paneling and wood work, carpet, vinyl, some ceramic or paver, decorated interior. Beautiful finish.
   Lighting & Plumbing – Good fixtures. Good restrooms with good quality fixtures and tile.
   Heat/Cool – Complete HVAC.

Revised 01/2007
04/2021
04/2023

RETAIL AND DEPARTMENT STORES (UA)

Class	Quality	Cost/SF
1	Low Cost	$ 81.50
2	Average	$ 83.50
3	Good	$108.00
4	Very Good	$136.00

Add Sprinklers at $1.50/SF

Descriptions

1) Low cost masonry, metal siding, very plain, drywall, asphalt tile, minimum lighting and plumbing. Window air conditioning.

2) Masonry or metal siding, plain, plaster or drywall, vinyl floors, restrooms, adequate lighting. Air conditioning and heat.

3) Brick, block, plain front, plaster walls, carpet or vinyl, good restrooms. Air conditioning and heat. Add $1.90 to base cost for elevators.

4) Brick or tilt up, good front, plaster walls, tile or carpet, lighting and plumbing. Air Conditioning and heat. Add $2.60 to base cost for elevators.

Revised 04/2009
04/2021
04/2023

RICE DRYERS (VA)

Material	Cost/Barrel of Capacity
Concrete	$ 2.50
Metal and Others	$ 2.00

Descriptions

The above figures include all building in the plant, including dryer, office, warehouse, rail spur and other miscellaneous buildings.

These are depreciated value derived directly from sales; therefore do not depreciate.

SCHOOLS (XG)

QUALITY	COST - SQ.FT.	RANGE	CLASS
Marshall Value	- - - -	- - - -	M

Revised: 11/21/88

SERVICE STATIONS (WA)

Square Foot Costs

The following costs are based on median costs per square foot of complete stations, excluding equipment such as hoists and compressors, and also excluding all exterior equipment and improvements. Heating and cooling should be added from this section or section 53. Area includes office, sales, and lube areas. For masonry stations, use comparable steel building costs.

Descriptions

1) Inferior Wood Frame
   Typically, this is an older, substandard station of wood frame and siding or stucco, with two inferior plumbing fixtures, and minimum incandescent lighting.

Area	Cost/SF	Area	Cost/SF	Area	Cost/SF
0001-0300	$30.00	0401-0500	$24.50	0601-0800	$20.50
0301-0400	$26.75	0501-0600	$22.75	0801-Up	$18.50

2) Low Cost Wood Frame
   This is typically a station built within the Uniform Building Code, of wood frame and stucco or siding. Plumbing consists of two or three low cost fixtures.

0001-0400	$44.50	0501-0600	$40.58	0801-1000	$38.19
0401-0500	$42.30	0601-0800	$39.40	1001-Up	$37.04

3) Low Cost Steel
   This is usually an older independent or local company station, walls 9’ or 10’ high, little or no overhang, and few built-in items. Plumbing averages four residential type fixtures.

0001-0400	$77.00	0601-0800	$70.22	1001-1200	$66.07
0401-0600	$73.15	0801-1000	$68.11	1201-Up	$64.09

4) Average Steel
   Typically, this is the lower quality of present-day major oil company station, with 10’ or 11’ high painted walls, small overhangs, and five or six low cost commercial plumbing fixtures.

0001-0600	$97.00	1001-1200	$84.04	1601-1800	$75.12
0601-0800	$92.15	1201-1400	$80.68	1801-2000	$72.87
0801-1000	$88.46	1401-1600	$77.45	2001-Up	$70.69

SERVICE STATIONS (WA) (continued)

5) Good Steel

This is typically the average station built by major companies today, of porcelainized steel construction, 12' or 13' high, good fenestration, tiled restrooms, sectional garage doors, and generally good workmanship. Many of the ranch or suburban styled stations fit in this quality. Plumbing consists of six or seven average commercial fixtures.

Area	Cost/SF	Area	Cost/SF	Area	Cost/SF
0001-0800	$100.00	1201-1400	$87.55	1801-2000	$78.26
0801-1000	$ 95.00	1401-1600	$84.05	2001-2200	$75.92
1001-1200	$ 91.20	1601-1800	$80.68	2201-Up	$73.64

6) Excellent Steel

This is a porcelainized steel or good brick structure, often with face brick or stone trim. It has six to eight good commercial grade plumbing fixtures with water heater, good fenestration and garage doors. Flat-roofed stations are usually 12' to 14' high. Workmanship is excellent and there are many built-in features.

0001-0800	$130.00	1201-1400	$106.80	1801-2000	$92.50
0801-1000	$119.60	1401-1600	$101.50	2001-2200	$89.72
1001-1200	$112.42	1601-1800	$ 96.40	2201-Up	$87.00

7) Mini-Lube Garages

This is an automotive auto service bay and oil change shop. This is a good metal or concrete block structure with very small garages. Has concrete foundation with metal roofing. Designed for quick maintenance lube and oil changes. May have drive-thru bays.

0001-0800	$170.00	1201-1400	$145.74	1801-2000	$130.28
0801-1000	$159.80	1401-1600	$139.91	2001-Up	$127.67
1001-1200	$151.81	1601-1800	$134.31		

Cost per square foot of service stations varies substantially in relation to the area of the building. Also, the number of extra items such as signs, paving, lighting, can vary considerably from one station to another. However, these items are well treated in the MVS Section 62, Pages 5 – 7.

It should be noted that these costs are for operating service stations. If the facility has been converted to an alternate use, additional depreciation is probably in order due to loss in utility of some part or parts of the facility.

REVISED 04/2012
04/2017
04/2021

SHOPPING CENTERS (UB)

Class	Quality	Cost/SF
1	Low Cost	$ 81.00
2	Average	$ 86.80
3	Good	$111.00
4	Very Good	$134.00
5	Excellent	$134.00

The cost per SF for shopping centers includes lighting, outlets and adequate plumbing.

Descriptions

1) Plain store fronts (low-cost brick veneer or block), metal, block or hollow tile construction, minimum lighting, outlets, A/C heat, and minimum plumbing.

2) Some ornamentation to store front (brick or stucco), mansard façade block, brick veneer, or tilt up, adequate lighting, outlets, A/C heat, and adequate plumbing.

3) Good store front (brick, stone, stucco) brick or block decorative block, or tilt up, good lighting, outlets, A/C heat and above average plumbing.

4) Very good store fronts (brick, stone, stucco) brick or block or tilt up, very good lighting, above average outlets and A/C heat and good plumbing.

5) Excellent store front (brick, stone, stucco) brick or block or tilt up, excellent lighting, best plaster and drywall, many good outlets, best A/C heat and plumbing.

Note – Interior partitions, flooring, and decorative items are considered lease hold improvements and should not be considered in real estate value.

SHOPPING CENTER (UB)

INCOME SCHEDULE

High Neighborhood Rate/SF		Medium Neighborhood Rate/SF		Low Neighborhood Rate/SF	
UB1	$11.25	UB1	$10.50	UB1	$ 8.00
UB2	$13.50	UB2	$12.50	UB2	$ 9.00
UB3	$14.50	UB3	$13.00	UB3	$10.50
UB4	$21.50	UB4	$14.75	UB4	$11.00
UB5	$25.00	UB5	$16.75	UB5	$13.00

High Neighborhood Large Space (HSC+) Rate/SF		Medium Neighborhood Large Space (MSC+) Rate/SF		Low Neighborhood Large Space (LSC+) Rate/SF	
UB1	$ 9.00	UB1	$ 7.50	UB1	$6.25
UB2	$ 9.50	UB2	$ 8.50	UB2	$6.75
UB3	$10.50	UB3	$ 9.00	UB3	$7.25
UB4	$14.00	UB4	$10.00	UB4	$7.75
UB5	$16.00	UB5	$12.00	UB5	$9.75

Vacancy	10% – 20%
Total Expenses	25% – 35%
Cap Rate	8.0%

Lease-up adjustments will be made on a case-by-case basis
Leasing Commissions 10%
# of years: # of years it will take to completely lease out 1 – 10 years
TFO SF: The amount it will cost to finish it out ($15.00 - $20.00/SF)
Discount Rate: 5% – 15%

*Total Expenses is comprised of Operating expenses, Reserves for Replacement and Management
*Additional improvements will need to be added as an adjustment
+ Neighborhood categories denote economy of scales (Larger sized space)

Reviewed 03/23/2026

MALLS (UB)

INCOME SCHEDULE

High Neighborhood

Large Space (HSC+) Rate/SF

UB (Malls) $11.50

Vacancy	20% – 30%
Reserves for Replacement	$0.50/SF/YR
Management	6%
Total Expenses	25% - 35%
Cap Rate	12% - 15%

Lease-up adjustments will be made on a case-by-case basis
Leasing Commissions 10%
# of years: # of years it will take to completely lease out 1 – 10 years
TFO SF: The amount it will cost to finish it out ($15.00 - $20.00/SF)
Discount Rate: 5% – 15%

*Additional improvements will need to be added as an adjustment

Reviewed 03/26/2026

CONVENIENCE STORE/SHOPPING CENTER (UBC)

Class	Quality	Cost/SF
4	Very Good	$134.00
5	Excellent	$134.00

The cost per SF for convenience stores/shopping centers includes lighting, outlets and adequate plumbing.

Descriptions

4) Very good store fronts (brick, stone, stucco) brick or block or tilt up, very good lighting, above average outlets and A/C heat and good plumbing with a convenience store attached.

5) Excellent store front (brick, stone, stucco) brick or block or tilt up, excellent lighting, best plaster and drywall, many good outlets, best A/C heat and plumbing with a convenience store attached.

Note – Interior partitions, flooring, and decorative items are considered lease hold improvements and should not be considered in real estate value.

SHOPPING CENTER/C-STORE (UBC)

INCOME SCHEDULE

	Rates
UBC4	$25.00/SF/YR
UBC5	$28.00/SF/YR

Vacancy	10% – 20%
Total Expenses	25% - 35%
Cap Rate	7%

Lease-up adjustments will be made on a case-by-case basis
Leasing Commissions 10%
# of years: # of years it will take to completely lease out 1 – 10 years
TFO SF: The amount it will cost to finish it out ($15.00 - $20.00/SF)
Discount Rate: 5% – 15%

*Total Expenses is comprised of Operating Expenses, Management and Reserves for Replacement

Reviewed 03/26/2026

SMALL SELF-SERVICE STATION BOOTHS (KA)

Class	Quality	Cost/SF
1	Low Cost	$ 174.40
2	Average	$ 345.75
3	Good	$ 488.38

Descriptions

1) This is an older, open-style, uninsulated booth with minimum electrical and no plumbing.

2) Typical of present-day cashier booths, with good electrical and at least one plumbing fixture and package A/C.

3) Good security structure with bullet-proof glass and two or three commercial plumbing fixtures and package A/C.

TELEPHONE RELAY OR SWITCHING STATIONS (XA)

Class	Quality	Cost/SF
1	Inferior	$ 81.90
2	Average	$116.10
3	Good	$150.30
4	Very Good	$184.50

Descriptions

These buildings are normally on a concrete slab (with or without footings), brick bearing walls, built-up roof, vinyl asbestos tile, celotex ceiling with recessed fluorescent fixture, two bathroom fixtures, and central air and heat. Section 14 Page 40 adjusted with local and currency cost, multipliers.

REVISED 04/2017
01/2013

THEATERS/AUDITORIUMS (XH)

QUALITY	COST - SQ.FT.	RANGE	CLASS
Marshall Value	- - - -	- - - -	M

Revised: 11/21/88

JEFFERSON CENTRAL APPRAISAL DISTRICT
PERSONAL PROPERTY DEPRECIATION SCHEDULE

Effective Age	4 Year Life	5 Year Life	6 Year Life	8 Year Life	10 Year Life	15 Year Life	15 Year Trailers	12 Year Long Haul	10 Year Short Haul	Vehicles
2026	100%	100%	100%	100%	100%	100%	100%	100%	100%	90%
2025	83%	85%	87%	90%	91%	95%	85%	80%	80%	85%
2024	66%	70%	74%	80%	82%	90%	79%	75%	75%	70%
2023	49%	55%	61%	70%	73%	85%	75%	70%	70%	55%
2022	32%	40%	48%	60%	64%	80%	71%	65%	65%	40%
2021	15%	25%	35%	50%	55%	75%	67%	60%	60%	25%
2020	10%	10%	22%	40%	46%	70%	63%	55%	50%	10%
2019	& PRIOR	& PRIOR	10%	30%	37%	65%	59%	50%	40%	& PRIOR
2018			& PRIOR	20%	28%	60%	55%	45%	30%	
2017				10%	19%	55%	51%	35%	20%	
2016				& PRIOR	10%	50%	47%	25%	15%	
2015					& PRIOR	45%	41%	15%	& PRIOR	
2014						40%	35%	10%		
2013						35%	25%	& PRIOR		
2012						30%	15%			
2011		**M & E**			**F & F**	25%	10%			
2010		Batteries			Artwork	20%	& PRIOR			
2009		Banking Equip			Desk/Chairs	& PRIOR				
		Calculators			Pictures/Décor					
		Cameras/ Scanners			Signage	**M & E**				
		Cell Phones		**M & E**	Tables/Cabinets	Bill Boards				
		Communication		Alarm		Boat/Building Equip			Garbage	
		Digital Cameras		ATM	**M & E**	Cement Plants			Beverage Delivery	
		Electronics/ Wireless headsets		Dental	Air Compressors	Cranes			Buses	
		Fax/Copiers		Golf Carts	Fork/Lifts/Jacks	Gas/Pumps Tanks			Cement	
		GPS		Medical	Generators	Hospital Equip		Freightliner	Dump	
		Handheld/ Scanners		Photo Kiosk	Golf Turf Equip	Meat/Packing Equip	Stainless Steel Fuel	International	Guzzler	
		Mainframe	**M & E**	Projectors	Microwave	Metal/Steel MFR Equip	Cement	Kenworth	Local Delivery	
		POS	Computerized	Security	Refrigerator	Railroad Equipment	Chemical	Mack	Medium Duty	
	M & E	Printers	CT Scan	Technical	Restaurant Equip	Rubber Mfg	Frac Tanks	Peerless	Refrigerator	
	Computers	Servers	High Technical	Vending	Tire Balancer	Tanks	Roll-off Containers	Peterbilt	Roll-off	
	Monitors	Shredders	Medical Equip	Video/Equip	TV's	Telephone System Equip	Semi-Trailers (18 Wheelers)	Volvo	Vacuum	
	PC'S	Telephone	MRI	Gym Equip	Typewriters	Water Treating Equip	Stainless Steel Water	White	Water	

Revised 01/02/2026

Communication Tower Equipment Schedule

	Antenna 10 Yr	**M&E F&F Power 10Yr**	**Structures Cabinets 8 Yr**	**Towers 25 Yr**	**Electronics 6 Yr**	**EFI 6 Yr**
Mobility Structures	*Antenna Microwave*	*Battery Generator Power F&F*	*Shelters*	*Towers*	*2G / 3G E-911 Computers*	*Circuit Equipment*
New	1.0	1.0	1.0	1.0	1.0	1.0
1	0.90	0.91	0.89	0.83	0.72	0.85
2	0.81	0.81	0.77	0.81	0.51	0.72
3	0.73	0.75	0.70	0.79	0.34	0.55
4	0.66	0.71	0.60	0.77	0.20	0.43
5	0.60	0.67	0.53	0.75	0.13	0.35
6	0.53	0.63	0.45	0.73	0.10	0.22
7	0.48	0.61	0.40	0.71	0.10	0.15
8	0.43	0.57	0.35	0.69	0.10	0.15
9	0.39	0.52	0.31	0.67	0.10	0.15
10	0.35	0.47	0.31	0.65	0.10	0.15
11	0.31	0.43	0.31	0.63	0.10	0.15
12	0.28	0.39	0.31	0.61	0.10	0.15
13	0.25	0.35	0.31	0.59	0.10	0.15
14	0.25	0.35	0.31	0.57	0.10	0.15
15	0.25	0.35	0.31	0.55	0.10	0.15
16	0.25	0.35	0.31	0.53	0.10	0.15
17	0.25	0.35	0.31	0.51	0.10	0.15
18	0.25	0.35	0.31	0.49	0.10	0.15
19	0.25	0.35	0.31	0.47	0.10	0.15
20	0.25	0.35	0.31	0.45	0.10	0.15
21	0.25	0.35	0.31	0.43	0.10	0.15
22	0.25	0.35	0.31	0.41	0.10	0.15
23	0.25	0.35	0.31	0.39	0.10	0.15
24	0.25	0.35	0.31	0.37	0.10	0.15
26	0.25	0.35	0.31	0.35	0.10	0.15

6/9/2014

JEFFERSON COUNTY APPRAISAL DISTRICT

COMMUNICATION TOWER COST SCHEDULE

1)	STATIONARY TOWERS	$700/LF
2)	MONO TOWERS	$700/LF
3)	GUYED TOWERS	$600/LF

** TOWER COST INCLUDES SITE SURVEYING, SITE CLEARINGS, ROAD AND SITE CONSTRUCTION, FENCES, CONCRETE FOOTINGS, GUY WIRES, EQUIPMENT, GENERATORS AND LIGHTS.

Revised May 19, 2016
Effective Jan 2016

GAS & DIESEL INVENTORY COST

As of December 31, 2025

	FUEL	COST/GAL
GAS	UNLEADED	$ 1.5964
	UNLEADED PLUS	$ 1.8464
	UNLEADED SUPER	$ 2.3464
TOTAL		$ 5.7892
DIESEL		$ 2.1015

AVERAGE COST/GALLON - GAS	**$ 1.9297**
AVERAGE COST/GALLON - ALL FUEL GRADES	**$ 1.9727**

NOTE - COST PER GALLON DOES NOT INCLUDE STATE AND FEDERAL TAX

Effective 01/01/2026

ADVERTISING SERVICES
(SIC 7312)

FACE

10 X 40 = 400 Sq.Ft. X $35.00
(Includes Lighting Timers)

POLE

70' X $86.00 per Linear Ft.
(Approximately 36" Diameter)

ALLOW DEPRECIATION FOR AGE

FOR HIGH RISE STRUCTURED STEEL BILLBOARD ONLY

J E F F E R S O N C O U N T Y A P P R A I S A L D I S T R I C T

AIR CONDITIONING, HEATING & REFRIGERATION EQUIPMENT & SUPPLIES (SIC 5078)

SQUARE FOOT	GOOD	AVERAGE	LOW
INVENTORY	$12.00	$10.00	$8.00
MACHINERY/EQUIPMENT	ON SITE INSPECTION		
OFFICE FURNITURE/FIXTURES	USE OFFICE SCHEDULE		

SEE DEPRECIATION SCHEDULE

J E F F E R S O N C O U N T Y A P P R A I S A L D I S T R I C T

AIR CONDITIONING/HEATING & REFRIGERATION - REPAIR (SIC 7623)

	GOOD	AVERAGE	LOW
SQUARE FOOT	$8.00	$6.00	$4.00
FURNITURE/FIXTURES (See Office Schedule)			
ADD: Shop Tools & Equipment (all classifications)		$2.00	
ADD: Inventory per truck/van plus truck/van	$12,000	$7,000	$2,000
UNIT VALUE (if individual operating out of his truck)	$1,500		

SEE DEPRECIATION SCHEDULE

APPLIANCE DEALERS

(SIC 5722)

SQUARE FOOT OR UNIT VALUE	GOOD	AVERAGE	LOW
CLASS I			
INVENTORY	$18.00-$22.00	$13.00-$17.00	$ 9.00-$ 12.00
FURNITURE/ FIXTURES	On-Site Inspection		
CLASS II			
INVENTORY	$ 7.00-$ 9.00	$ 4.00-$ 6.00	$1.00-$ 3.00
FURNITURE/ FIXTURES	On-Site Inspection		
OFFICE	Use Office Schedule		

ART DEALERS & FRAME SHOP
(ART SUPPLY STORES)
(SIC 5946)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
CLASS 1 Frame Shops				
INVENTORY	$15.00	$12.50	$10.00	$7.50
FURNITURE/FIXTURES	$ 8.00	$ 6.00	$ 4.00	$2.50
CLASS 11 Art Dealers				
INVENTORY	$25.00	$17.50	$12.50	$7.50
FURNITURE/FIXTURES	$1,500	$1,000	$500	$250

SEE DEPRECIATION SCHEDULE

ATTORNEYS
(SIC 8111)

FURNITURE/FIXTURES

ATTYS.	EXTRA GOOD	GOOD	AVERAGE	LOW
1- 2	40,000- 35,000	30,000- 25,000	20,000- 15,000	10,000- 1,000
3- 6	125,000-105,000	100,000- 80,000	75,000- 55,000	50,000-30,000
7-12	185,000-155,000	150,000-120,000	115,000- 85,000	80,000-50,000
13-18	255,000-205,000	200,000-160,000	155,000-115,000	110,000-70,000
ADD FOR EACH ADDITIONAL ATTORNEY				
	12,000- 10,000	10,000- 8,000	7,000- 6,000	5,000- 3,500

NOTE: Depreciate Furniture/Fixtures according to actual age if known or effective age.

ANY SPECIAL EQUIPMENT ADD:

Computer (Main Frame)	20,000 - 50,000 +
Computer Terminals	1,500 - 3,500 +
Printer	1,000 - 3,000 +
Fax Machine	1,200 - 3,000 +
Dictator	500 - 3,300 +
Transcriber	700 - 4,500 +
Copier	1,500 - 5,000 +
Work Processor	1,200 - 3,000 +
Library	1,000 - 20,000 +

See itemized list of Office Furniture, Fixtures, and Equipment with cost on following pages:

Revised
02/24/92

SEE DEPRECIATION SCHEDULE

AUTOMOBILE DEALERS

(SIC 5511)

RANGE

SHOP M & E	$10.00/Sq.Ft.
PARTS AND INVENTORY	$15.00/Sq.Ft.
PAINT & BODY SHOP	$5.00/Sq.Ft.

Revised 4/28/92
Effective: 1/1/08

AUTO DEALERS - USED

(SIC 5521)

CLASS I	$3,500 - $4,000 PER UNIT
CLASS II	$2,500 - $3,000 PER UNIT
CLASS III	$1,500 - $2,000 PER UNIT
CLASS IV	$ 800 - $1,000 PER UNIT

Each Class is based on the age and general condition of all the automobiles on the lot.

The automobiles that appear not to be in running condition should have a salvage value placed on them: $50.00 - $75.00 - $100.00

AUTOMOTIVE-REPAIR AND SERVICE

(SIC 5532)

Costs are for passenger car equipment normally found in small and average size repair shops. For hoists, compressors, etc., see Section 62.

	LOW COST	AVERAGE	GOOD
Air conditioning repair service package	$ 425	$ 680	$ 1,100
Aligner, frame, complete	$7,300	$ 9,900	$13,500
Aligner, wheel, complete	$3,500	$ 5,450	$ 8,500
Battery charger, slow	$ 100	$ 175	$ 300
fast	$ 275	$ 400	$ 575
Electrical test equipment, base cost	$ 475	$ 950	$ 1,900
add per test unit	$ 115	$ 195	$ 325
Fume exhausters	$ 475	$ 690	$ 1,000
Grinder	$ 100	$ 205	$ 425
Hand tool set	$ 415	$ 890	$ 1,900
Jack, hydraulic, auto.	$ 275	$ 525	$ 1,000
Jack, heavy duty, truck	$ 650	$ 1,020	$ 1,600
Lube Equipment:			
Hi-boy, oil container, per cabinet	$ 125	$ 175	$ 250
Overhead reel type, per reel	$ 400	$ 565	$ 800
Pump, lube dispenser, and valves	$1,500	$1,925	$ 2,500
Supply lines to overhead reel $1.50/LF			
Miscellaneous grease guns	$ 35	$ 50	$ 70
Bucket pumps	$ 60	$ 125	$ 250
Overhead air, per reel	$ 200	$ 255	$ 325
Scope analyzer	$3,500	$ 5,800	$ 9,600
Spray booths, automotive	$7,000	$10,750	$16,500
Tire changer, auto	$ 575	$ 900	$ 1,400
Valve refacer	$1,000	$ 1,550	$ 2,400
Valve seat grinder	$ 700	$ 900	$ 1,150
Vise	$ 55	$ 105	$ 200
Welder, acetylene, without tanks	$ 160	$ 235	$ 350
Welder electric, 100 to 300 amps	$ 375	$ 775	$ 1,600
Wheel balancer	$ 500	$ 1,100	$ 2,400
Work benches, per linear foot	$ 22	$ 33	$ 50

J E F F E R S O N C O U N T Y A P P R A I S A L D I S T R I C T

AUTO REPAIRS SPECIALTY
(SIC 7537)

Brakes	Frame	Glass	Springs
Carburetor	Fuel	Muffler	Transmission
Electrical	Generator/Starter	Radiator	Wheel Alignment

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
INVENTORY	$ 5.00	$ 4.50	$ 3.50	$2.00
FURNITURE/FIXTURES & EQUIPMENT	$20.00	$15.00	$10.00	$5.00

NOTE: There may be some small shops with less equipment than the Low category.

Hydraulic Jack - $275 to $1,000
Hand Tools - $415 to $1,900

ADD FOR:			
Computerized tune-up equipment	$8,000	$4,000	$2,500
Computerized front-end alignment (FMV)		$6,000	

SEE DEPRECIATION SCHEDULE

AUTO PARTS STORES & AUTO PAINT DEALERS

(SIC 5531)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
CLASS I				
INVENTORY	$45 - $49	$38 - $43	$31 - $36	$24 - $29
FURNITURE/FIXTURES	$ 9 - $11	$ 6 - $ 8	$ 3 - $ 5	$ 2.00
CLASS II				
INVENTORY		$20 - $25	$14 - $19	$ 8 - $13
FURNITURE/FIXTURES		$ 6 - $ 8	$ 3 - $ 5	$ 2.00
CLASS III				
INVENTORY	$14 - $17	$10 - $13	$5 - $ 9	$ 4 - $ 2
FURNITURE/FIXTURES	$ 7 - $ 9	$ 4 - $ 6	$ 2 - $ 3	$ 1.00

NOTE: Site inspection for computer and teletype; check for equipment and repairs area.

AUTO SALVAGE

(SIC 5522)

SQUARE FOOT OR UNIT VALUE	EXTRA GOOD	GOOD	AVERAGE	LOW
USED PARTS IN STOCK (Inside Inventory)		$ 5.00	$ 3.00	$ 2.00
INVENTORY (PRICE PER CAR) (Lot Inventory, See Below)	$500.00	$300.00	$100.00	$ 50.00*
FURNITURE/FIXTURES		$ 1,500	$ 1,000	$500.00*

NOTE: Site Inspection for Teletype

* Upon site inspection, furniture and fixtures may be lower.

All automobiles range from $50.00 to $500.00 depending on model and condition.

Revised: 8/19/1991

J E F F E R S O N C O U N T Y A P P R A I S A L D I S T R I C T

AUTO SERVICE, MISCELLANEOUS
(SIC 7531)

UPHOLSTERY & VINYL SHOPS	$10,000 - $12,000*
TRIM SHOPS (Note: Trim Line of S. E. Texas) Site Inspection	$ 1,000 - $ 3,000*
FIBERGLASS SHOPS	$ 2,000 - $ 6,000*
AUTO BEAUTY CENTERS (Check list on Garage Schedule, (SIC 7538)	Site Inspection
BUMPER SHOPS (Only one shop)	$23,000*
CAR CARE CENTER Check for specialties shops Windshield repair $ 500* Undercoating $1,500* Glass Tinting $ 500* See Garage Schedule (SIC 7538)	$ 1,500*

* DO NOT DEPRECIATE

SEE DEPRECIATION SCHEDULE

BAKERIES
(SIC 5462)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
INVENTORY		TOO VARIED FOR AVERAGE		
FURNITURE/ FIXTURES	$25.00	$15.00	$10.00	$6.00

NOTE:
1. See Equipment Schedule attached.
2. (SIC 5463) - selling only - just retail outlet and no equipment. Furniture/Fixtures only plus inventory.

BARS & LOUNGES

(SIC 5814)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
CLASS I	(Cocktail Lounges)			
INVENTORY	$ 3.50	$ 2.50	$ 1.00	$ 1.25
FURNITURE/FIXTURES	$13.00	$11.00	$ 9.00	$ 7.00
CLASS II				
INVENTORY	$ 1.00	$ 0.50	$ 0.35	$ 0.25
FURNITURE/FIXTURES	$ 6.00	$ 4.50	$ 3.00	$ 1.50
CLASS III	(Beer Only)			
FMV	$2,200	$1,600	$1,000	$500

J E F F E R S O N C O U N T Y A P P R A I S A L D I S T R I C T

BEER, WINE, LIQUOR DISTRIBUTORS

(SIC 5181)

BEER DISTRIBUTORS:	
Per Case (Inventory)	$4.00
Per Truck	See NADA or Blue Book
Material Handling Equipment	Site Inspection
Office Furniture/Fixtures	See Office Schedule

WINE, LIQUOR DISTRIBUTORS:
(Site Inspection)

SEE DEPRECIATION SCHEDULE

J E F F E R S O N C O U N T Y A P P R A I S A L D I S T R I C T

BARBER SHOPS
(SIC 7241)

		GOOD	AVERAGE	LOW
INVENTORY (Per Chair)	$50.00			
FURNITURE/FIXTURES (Per Chair)		$2500-2000	$1900-1400	$1300-1000

SEE DEPRECIATION SCHEDULE

J E F F E R S O N C O U N T Y A P P R A I S A L D I S T R I C T

BEAUTY SHOP
(SIC 7231)

	GOOD	AVERAGE	LOW
INVENTORY			
(Per Chair) $100			
Shampoo, hair spray, tints, conditioners, perms, etc.			
FURNITURE/FIXTURES & MACHINERY/EQUIPMENT			
(Per Chair)	$2500-2200	$2000-1800	$1500-1200

Shampoo bowls and chairs, dryers, styling chairs, mirrors, curling irons, scissors, combs.

SEE DEPRECIATION SCHEDULE

BEAUTY SUPPLY

(SIC 5088)

SQUARE FOOT	EXTRA GOOD	GOOD	AVG	LOW
INVENTORY	$25 - $30	$20 - $25	$15 - $20	$10 - $15
FURN/FIXTURES	$10 - $12	$8 - $10	$6 - $8	$4 - $6
LEASED HOLD IMPS	$12 - $14	$10 - $12	$8 - 10	$6 - $8

REVISED 04/05

BOAT DEALERS

(SIC 5551)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
INVENTORY (Parts-display and motors) Involved Sq.Ft. area		$25.00	$20.00	$15.00
FURNITURE/FIXTURES & EQUIPMENT (Shop area per Sq.Ft.)		$ 2.50	$ 1.50	$ 1.00

INVENTORY
Boats outside display area (On Site Inspection)

BOOK STORES

(SIC 5942)

SQUARE FOOT		EXTRA GOOD	GOOD	AVERAGE	LOW
CLASS I	**(NEW)**				
INVENTORY		$60 -$65	$55-60	$50-55	$45-50
FURNITURE/FIXTURES		$15.00	$12.00	$10.00	$8.00
CLASS II	**(USED)**	**Second-Hand & Paper-Back**			
INVENTORY		$20.00	$15.00	$10.00	$5.00
FURNITURE/FIXTURES		$6.50	$5.50	$4.50	$3.50

Revised: 10/11/06
Effective: 01/01/08

CABINET SHOPS

(SIC 1751)

CLASS	M & E SQ.FT.	SMALL TOOLS	INV. OR WK. IN PROCESS	F & F
EXTRA GOOD	$10 - $16	$2,000 - $3,000	$1.00 - $3.00 SQ.FT.	$2,500 - $5,000
GOOD	$ 5 - $10	$1,000 - $2,000	$1.00 - $2.00 SQ.FT.	$1,500 - $2,000
AVERAGE	$ 3 - $ 5	$ 500 - $1,000	$0.50 - $1.00 SQ.FT	$ 500 - $1,000
LOW	$ 1 - $ 3	$ 100 - $ 500	$0.25 - $0.50 SQ.FT.	$ 100 - $ 500
VEHICLES	SEE SCHEDULE ON NADA OR BLUE BOOK			

MACHINERY AND EQUIPMENT DEPRECIATION SCHEDULE

YEAR	% GOOD
1	90
2	80
3	70
4	60
5	50
6	40
7	30
8	30
9	30
10	30

CANDY STORES

(SIC 5441)

SQUARE FOOT	GOOD	AVERAGE	LOW
INVENTORY	$10.00-$12.00	$ 7.00-$ 9.00	$ 4.00-$ 6.00
FURNITURE/ FIXTURES	$13.00-$15.00	$10.00-$12.00	$ 7.00-$ 9.00

J E F F E R S O N C O U N T Y A P P R A I S A L D I S T R I C T

CAMERA SHOPS
(SIC 5946)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
INVENTORY	$17.50	$15.00	$12.00	$8.00
FURNITURE/FIXTURES	$ 8.00	$ 6.00	$ 4.00	$2.00

SEE DEPRECIATION SCHEDULE

CAFETERIA

(SIC 5811)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
FURNITURE/FIXTURES	$13 - $16	$ 9 - $12	$ 5 - $ 8	$ 2 - $ 4
EQUIPMENT	$35 - $40	$29 - $34	$23 - $28	$17 - $22
INVENTORY (AVERAGE)	$15,000	$12,000	$10,000	$8,000

CHILDREN & INFANTS' CLOTHING

(SIC 5641)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
CLASS I				
INVENTORY	$23-27	$18-22	$13-17	$8-12
FURNITURE/FIXTURES	$10-12	$7-9	$4-6	$2-3
RENDERED LEASED HOLD IMPS ONLY	$22-25	$18-21	$14-17	$10-13
CLASS II				
INVENTORY	$19-23	$14-18	$9-13	$4-8
FURNITURE/FIXTURES	$12-14	$10-12	$8-10	$6-8
RENDERED LEASED HOLD IMPS ONLY	$20-23	$16-19	$12-15	$8-11

Revised: 10/11/06
Effective: 1/1/08

CHIROPRACTOR
(SIC 8041)

FURNITURE/FIXTURES - MACHINERY/EQUIPMENT

	EXTRA GOOD	GOOD	AVERAGE	LOW
SUPPLIES: (Medical & Office)	$ 800	$ 600	$ 400	$ 200
PER TREATMENT ROOM	$9000-7000	$6000-4000	$3000-1500	$1000-500

NOTE: Depreciate Furniture/Fixtures - Machinery/Equipment according to actual age if known or effective age.

PER DOCTOR'S OFFICE	$2000	$1500	$1000	$ 500
SECRETARY ROOM/ WAITING ROOM	$4000	$3000	$2000	$1000

Add any special Equipment:

X-Ray	$12,000	-	$18,000
X-Ray Viewer	$ 300	-	$ 600
Film Processor	$ 6,500	-	$ 9,500
Diatherm Machine (Heat Massager)	$ 1,325	-	$ 1,850
Ultra-Sound	$ 500	-	$ 1,500
Muscle Stimulator	$ 425	-	$ 750
Traction Table	$ 600	-	$ 1,000
Electrocardiograph	$ 1,525	-	$ 4,400

See additional list for other Machinery/Equipment:

SEE DEPRECIATION SCHEDULE

ADDITIONAL MACHINERY/EQUIPMENT
(See List Below)

Cabinets - Instrument, Floor Type	$ 210
Cabinets - Utility	$ 275
Chairs - First Aid	$ 115
Chairs - Treatment	$ 230
Colon Irrigation Instr. Power	$ 1,050
Colorimeter - Photo	$ 690
Compressor - Air Suction	$ 675
Convulsive Therapy Unit	$ 560
Cystoscope	$ 695
Diatherm - Portable	$ 1,325
Electrocardiograph	$ 1,825
Electric Wave Generator Portable	$ 650
Lamp - Spot w/Reflector	$ 165
Lamp - Sun (Ultra-Violet)	$ 210
Lamp - Same w/Generator	$ 310
Lamp Bath Cabinet	$ 2,095
Micro-Dynamotor	$ 1,950
Myo-Flex	$ 2,325
Pulsator - Duo - Portable	$ 610
Psyco - Motor	$ 1,950
Rhythmic Constrictor	$ 600
Sine - Wave	$ 1,725
Table - Treatment:	
Hi - Lo - Upright	$ 1,725
Ultra Sound Unit	
Cabinet w/Water	$ 1,600
Ultra Sound Unit - Portable	$ 850
X-Ray	$ 7,500
TOTAL	$31,915

Add any special Office Machinery/Equipment:

Computer Terminal	$1,500 - $3,500
Printer	$1,000 - $3,000
Copier	$1,500 - $5,000
Fax Machine	$ 500 - $2,500
Telephone	$ 30 - $ 200

Revised:
09/09/92

SEE DEPRECIATION SCHEDULE

J E F F E R S O N C O U N T Y A P P R A I S A L D I S T R I C T

COIN OPERATED WASHATERIAS & LAUNDROMATS
(SIC 7215)

UNIT VALUE	GOOD	AVERAGE	LOW
EQUIPMENT			
Coin Operated			
1. Washers (regular)	$ 700	$ 600	$ 500
2. Washers (Big Boy)	$1,200	$1,000	$ 800
3. Dry Cleaning	$4,800	$4,400	$4,000
4. Gas Dryers (large)	$1,400	$1,200	$1,000
5. Gas Dryers (small)	$ 700	$ 600	$ 500
6. Hot Water Generators	$2,500	$2,000	$1,500
7. Hot Water Heater, Gas - 75 gal		$ 500	
8. Bill Changer (Micro)	$2,200	$1,500	$1,000
9. Coin Changer	$ 400	$ 300	$ 200
10. Soap & Bleach Dispensers		$ 75	
COUNTERS			
Woqd	$ 40	$ 30	$ 20
Formica	$ 75	$ 50	$ 35
BASKETS			
Wire Frame		$ 15	
Chrome Frame		$ 25	
CHAIRS	$ 65	$ 45	$ 25
SINKS	$ 75	$ 50	$ 35

SEE DEPRECIATION SCHEDULE

COMMERCIAL PRINTING

(SIC 2751)

SQUARE FOOT	GOOD	AVERAGE	LOW
INVENTORY	$ 3.00	$ 2.50	$ 2.00
MACHINERY/EQUIPMENT	$ 15.00	$ 12.00	$ 8.00
FURNITURE/FIXTURES	See Office Schedule		

JEFFERSON COUNTY APPRAISAL DISTRICT

COMMUNICATION TOWER COST SCHEDULE

1)	STATIONARY TOWERS	$700/LF
2)	MONO TOWERS	$700/LF
3)	GUYED TOWERS	$600/LF

** TOWER COST INCLUDES SITE SURVEYING, SITE CLEARINGS, ROAD AND SITE CONSTRUCTION, FENCES, CONCRETE FOOTINGS, GUY WIRES, EQUIPMENT, GENERATORS AND LIGHTS.

Revised May 19, 2016
Effective Jan 2016

Communication Tower Equipment Schedule

	Antenna 10 Yr	**M&E F&F Power 10Yr**	**Structures Cabinets 8 Yr**	**Towers 25 Yr**	**Electronics 6 Yr**	**EFI 6 Yr**
Mobility Structures	*Antenna Microwave*	*Battery Generator Power F&F*	*Shelters*	*Towers*	*2G / 3G E-911 Computers*	*Circuit Equipment*
2012	1.0	1.0	1.0	1.0	1.0	1.0
2011	0.90	0.91	0.89	0.83	0.72	0.85
2010	0.81	0.81	0.77	0.81	0.51	0.72
2009	0.73	0.75	0.70	0.79	0.34	0.55
2008	0.66	0.71	0.60	0.77	0.20	0.43
2007	0.60	0.67	0.53	0.75	0.13	0.35
2006	0.53	0.63	0.45	0.73	0.10	0.22
2005	0.48	0.61	0.40	0.71	0.10	0.15
2004	0.43	0.57	0.35	0.69	0.10	0.15
2003	0.39	0.52	0.31	0.67	0.10	0.15
2002	0.35	0.47	0.31	0.65	0.10	0.15
2001	0.31	0.43	0.31	0.63	0.10	0.15
2000	0.28	0.39	0.31	0.61	0.10	0.15
1999	0.25	0.35	0.31	0.59	0.10	0.15
1998	0.25	0.35	0.31	0.57	0.10	0.15
1997	0.25	0.35	0.31	0.55	0.10	0.15
1996	0.25	0.35	0.31	0.53	0.10	0.15
1995	0.25	0.35	0.31	0.51	0.10	0.15
1994	0.25	0.35	0.31	0.49	0.10	0.15
1993	0.25	0.35	0.31	0.47	0.10	0.15
1992	0.25	0.35	0.31	0.45	0.10	0.15
1991	0.25	0.35	0.31	0.43	0.10	0.15
1990	0.25	0.35	0.31	0.41	0.10	0.15
1989	0.25	0.35	0.31	0.39	0.10	0.15
1988	0.25	0.35	0.31	0.37	0.10	0.15
1987	0.25	0.35	0.31	0.35	0.10	0.15

5/21/2013

COMPUTER STORES
(SIC 5972)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
CLASS 1				
INVENTORY	$35.00	$25.00	$15.00	$10.00
FURNITURE/FIXTURES	$12.00	$10.00	$ 6.00	$ 4.00
CLASS 11 - SOFTWARE				
INVENTORY	$55.00	$40.00	$25.00	$10.00
FURNITURE/FIXTURES	$12.00	$10.00	$ 6.00	$ 4.00

SEE DEPRECIATION SCHEDULE

COPY SHOPS WITH PRINTING
(SIC 7332)

	EXTRA GOOD	GOOD	AVERAGE	LOW
COPY SHOP				
INVENTORY (Per store, based on business)	$7,000	$5,000	$2,500	$1,000
FURNITURE/FIXTURES (Involved area, per Sq.Ft.)		$2.00	$1.50	$1.00
MACHINERY/EQUIPMENT (Copy Machines-each)	$7,000	$6,000	$5,000	$4,000

OFFSET PRINTING

ELECTROSTATIC PLATE MAKER (CAMERA)	$3,800
A.B. Dick #155	$13,000
A.B. Dick #360	$ 9,500
A.B. Dick #360CD	$ 9,815
A.B. Dick #360PRO	$15,500
A.B. Dick #9820	$12,900

MISCELLANEOUS EQUIPMENT

Paper Cutter	$100-250
Drill	$360-500
Collator	$550-800

NOTE: Per A.B. Dick copy duplicating products, to set up a small shop new costs $36,000 (Add $20,000 to $30,000 for typesetting).

BLUE PRINT COMPANY				
INVENTORY	$22.50	$20.00	$17.50	$15.00
FURNITURE/FIXTURES (Per Unit)	$6,500	$5,500	$3,500	$2,100
MACHINERY/EQUIPMENT (See Attached List)				

SEE DEPRECIATION SCHEDULE

COPY SHOPS WITH PRINTING
(SIC 7332)

#6500 color machine Zerox	$ 60,000	10 yr.
#1035 unit 11-17 Zerox	$ 5,000	5 yr.
#2080 36" wide Zerox	$100,000	10 yr.
#9400 (legal size only) & collator on back	$100,000	10 yr.
Opti Camera - 4' X 8' Maps & Processor	$150,000	
2 - Bruning #870 42" wide	$ 15,000	10 yr.
1 - Re Pro Ta 54" wide	$ 4,000	$5,000
#1031 LDC Zerox 14" wide X 27"	$ 5,000	10 yr.
2 - Off-set A.B. Dick	$ 10,000	10 yr.
1 - Design Mate-Flat 36' X 48"	$ 5,000	

CHECK FOR LEASED EQUIPMENT

COSMETIC STORES

(SIC 5913)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
INVENTORY	$25 - $30	$19 - $24	$13 - $18	$ 7 - $12
FURNITURE/FIXTURES	$13 - $15	$10 - $12	$ 7 - $ 9	$ 4 - $ 6

J E F F E R S O N C O U N T Y A P P R A I S A L D I S T R I C T

CPA & BOOKKEEPING OFFICES
(SIC 8931)

	GOOD	AVERAGE	LOW
EXECUTIVE OFFICE:			
Desk	$ 750	$ 500	$ 250
Credenza	$ 700	$ 350	$ 170
Chair, Arm swivel	$ 385	$ 220	$ 135
Chair, Side	$ 165	$ 120	$ 75
	$2,000	$1,190	$ 630
SECRETARIAL OFFICE:			
Desk, with typewriter arm	$ 600	$ 450	$ 250
Chair	$ 160	$ 125	$ 60
Typewriter, electric	$1,100	$ 750	$ 500
	$1,060	$1,325	$ 810
CHECK FOR: Mag-card and Other IBM Memory			
Filing Cabinets	$ 300	$ 200	$ 100
Office Table	$ 400	$ 200	$ 100
Calculators-desk top	$ 200	$ 120	$ 50
	$ 900	$ 520	$ 250
CHECK FOR:			
Copy machines	$3,500	$2,000	$1,000
Library (IRS Statutes)			
Computers (Owned or leased)			
ADD FOR:			
Office Supplies	$ 500	$ 350	$ 150

** See List for ATTORNEY'S OFFICE for additional equipment and above average offices.

J E F F E R S O N C O U N T Y A P P R A I S A L D I S T R I C T

CREDIT UNIONS
(SIC 6142)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
FURNITURE/FIXTURES	$20-$17	$16-$13	$12-$ 9	$ 8-$ 5
MACHINERY/EQUIPMENT	$55-$45	$44-$34	$33-$23	$22-$12
SUPPLIES (Inventory)	$2.00-1.50	$1.50-1.00	$1.00-0.50	$0.50-0.29

SEE DEPRECIATION SCHEDULE

DENTISTS
(SIC 8021)

FURNITURE/FIXTURES - MACHINERY/EQUIPMENT

	EXTRA GOOD	GOOD	AVERAGE	LOW
SUPPLIES (Medical & Office)	$1200	$1000	$ 800	$ 600
PER OPERATORY ROOM (Includes table, chair, overhead light, vacuum system, drills & stools)	$21000-18000	$17000-14000	$13000-10000	$9000-5000

NOTE: Depreciate Furniture/Fixtures - Machinery/Equipment according to actual age if known or effective age.

PER DOCTOR'S OFFICE	$2000	$1500	$1000	$ 500
SECRETARY ROOM/ WAITING ROOM	$5000	$4000	$3000	$2000

Add any special Dental Equipment:			
X-Ray Viewer	$ 300	-	$ 600
X-Ray	$ 2,500	-	$ 6,500
Panorex (X-Ray)	$12,000	-	$18,000
Autoclave	$ 1,000	-	$ 3,000
Chemiclave	$ 1,000	-	$ 3,500
Lathe	$ 250	-	$ 500
Ultra-Sonic (Cleaner)	$ 100	-	$ 500
Model Trimmer	$ 250	-	$ 750
Air Compressor	$ 1,625	-	$ 4,575

Add any special Office Machinery & Equipment			
Computer (Main-Frame)	$20,000	-	$50,000
Computer Terminal	$ 1,500	-	$ 3,500
Printer	$ 1,000	-	$ 3,000
Copier	$ 1,500	-	$ 5,000
Fax Machine	$ 500	-	$ 2,500
Telephone	$ 30	-	$ 200

NOTE: Do not depreciate unless actual age is known

Revised:
09/09/92

SEE DEPRECIATION SCHEDULE

DEPARTMENT STORES

(SIC 5311)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
CLASS I				
INVENTORY	$28.00-$30.00	$23.00-$25.00	$19.00-$22.00	$15.00-$18.00
FURNITURE/ FIXTURES	$16.00-$18.00	$13.00-$15.00	$10.00-$12.00	$ 7.00-$ 9.00
CLASS II				
INVENTORY	$22.00-$25.00	$18.00-$21.00	$14.00-$17.00	$10.00-$13.00
FURNITURE/ FIXTURES	$14.00-$16.00	$11.00-$13.00	$ 8.00-$10.00	$ 5.00-$ 7.00

NOTE: "CLASS" - as used above indicated TYPE of store and NOT QUALITY of the store.

Revised: 07/23/97
Effective: 01/01/98

DISCOUNT STORES & VARIETY STORES

(SIC 5314)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
CLASS I				
INVENTORY	$22-25	$18-21	$14-17	$10-13
FURNITURE/FIXTURES	$9-10	$7-8	$5-6	$3-4
RENDERED LEASED HOLD IMPS ONLY	$10-12	$8-10	$6-8	$4-6
CLASS II				
INVENTORY	$14.50-17.50	$11.50-13.50	$8.50-10.50	$5.50-7.50
FURNITURE/FIXTURES	$8-9	$6-7	$4-5	$2-3
RENDERED LEASED HOLD IMPS ONLY	$8-10	$6-8	$4-6	$2-4

REVISED: 10/11/2006
EFFECTIVE: 01/01/08

DRUG STORE

(SIC 5912)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
CLASS I				
INVENTORY	$80-85	$75-80	$70-75	$65-70
FURNITURE/FIXTURES	$30-35	$25-30	$20-25	$15-20

Revised: 10/11/06
Effective: 01/01/08

DRY CLEANING
(SIC 7212)

PER STORE	GOOD	AVERAGE	LOW
INVENTORY (includes cleaning fluid, roll plastic covering, clothes hangers)	$600	$400	$250
FURNITURE/FIXTURES (includes counters, floor fans, and chairs	$150	$100	$ 50

ADD: Equipment to check for during site inspection is: Sewing machines, cash registers, dryers (extractors-regular), presses, cleaning machine, washing machine, conveyors, toppers, legger, spotting boards, ironing boards, irons (puff irons or steam irons), and scales. Cost range below is to be depreciated due to age of equipment.

LAUNDRY & CLEANING

The following costs are typical ranges for small commercial outlets. For large institutional or commercial plants the costs may be several times as large.

	COST RANGE
Boiler, 10 to 20 h.p.	$ 3,700 to $ 5,500
Dry cleaning machine, petroleum	$12,000 to $22,000
Extractor	$ 2,400 to $ 4,800
Ironer 48" - 72"	$ 1,600 to $ 3,500
Laundry machine, 44" diameter	$ 9,000 to $15,000
Marking machine	$ 200 to $ 400
Package tying machine	$ 1,500 to $ 2,000
Presser, hand operated	$ 1,900 to $ 3,000
air operated	$ 2,600 to $ 4,200
Puffer	$ 400 to $ 1,000
Scale	$ 250 to $ 500
Sewing machines	$ 450 to $ 1,000
Spotting board	$ 450 to $ 1,400
Tumbler, dry cleaning, steam and solvent	$ 2,600 to $ 4,800
Washers, laundry, manual	$ 2,000 to $ 4,200
automatic	$ 4,000 to $18,000

ELECTRICAL APPLIANCES
TV, RADIO SETS & PARTS-HOUSEHOLD APPLIANCES
(SIC 5064)

SQUARE FOOT	GOOD	AVERAGE	LOW
INVENTORY	$17.00	$12.00	$7.00
FURNITURE/FIXTURES	$ 2.00	$ 1.50	$1.00

ELECTRICAL CONTRACTOR

(SIC 1731)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
INVENTORY		$25	$20	$15
FURNITURE/FIXTURES		***See Office Schedule***		
ADD: INVENTORY PER TRUCK/VAN		$3,000	$2,500	$2,000
ADD: TOOLS ON TRUCK/VAN		$1,500	$1,000	$500

REVISED: 10/11/06
EFFECTIVE: 01/01/08

ELECTRICAL SUPPLIES
(SIC 5217)

SQUARE FOOT	GOOD	AVERAGE	LOW
INVENTORY	$40-$35	$33-$28	$26-$21

FURNITURE/FIXTURES
(See Office Schedule)

ELECTRICAL WHOLESALER & DISTRIBUTOR

(SIC 5063)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
INVENTORY	$45-50	$40-45	$35-40	$30-35
FURNITURE/FIXTURES	See Office Schedule			

REVISED: 10/11/06
EFFECTIVE: 01/01/08

ENGINEERS, ARCHITECTS, & SURVEYORS SERVICES (SIC 8911)

	GOOD	AVERAGE	LOW
CLASS 1 (Use Office Schedule)			
Add: Drafting Table, Light & Chair or Stool	$ 500	$ 400	$ 200

NOTE: Check for copy machines and other equipment (blue print copy machine $15,000)

CLASS 11			
Surveyor Equipment	$3,000	$2,000	$1,000

FABRIC STORES

(SIC 5682)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
INVENTORY	$20-25	$15-20	$10-15	$5-10
FURNITURE/FIXTURES	$8.00	$6.00	$4.00	$2.00

NOTE: Sewing machines, if part of inventory, should be appraised separately.

Revised: 10/11/2006
Effective: 01/01/2008

FAMILY CLOTHING STORES
ALSO WESTERN WEAR
(SIC 5651)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
CLASS I				
INVENTORY	$25-28	$21-24	$17-20	$13-16
FURNITURE/FIXTURES	$16-18	$13-15	$10-12	$7-9
RENDERED LEASED HOLD IMPS ONLY	$18-20	$16-18	$14-16	$12-14
CLASS II				
INVENTORY	$21-24	$17-20	$13-16	$9-12
FURNITURE/FIXTURES	$14-16	$11-13	$8-10	$5-7
RENDERED LEASED HOLD IMPS ONLY	$16-18	$14-16	$12-14	$10-12
CLASS III				
INVENTORY	$19-22	$15-18	$11-14	$7-10
FURNITURE/FIXTURES	$12-14	$9-11	$6-8	$3-5
RENDERED LEASED HOLD IMPS ONLY	$14-16	$12-14	$10-12	$8-10

Revised: 09/21/94
Effective: 01/01/08

FAN STORES
(SIC 5214)

SQUARE FOOT	GOOD	AVERAGE	LOW
INVENTORY	$ 15.00	$ 10.00	$ 8.00
FURNITURE/FIXTURES - FMV	$ 1,500.00	$ 1,000.00	$ 500.00

SEE DEPRECIATION SCHEDULE

REVISED 04/05

J E F F E R S O N C O U N T Y A P P R A I S A L D I S T R I C T

FARM EQUIPMENT
(SIC 5991)

INVENTORY	$10.00 per Sq.Ft. of storage for implement (includes inside and outside area)
INVENTORY	$5,000 per large tractor $3,500 per medium tractor $1,500 per small tractor
INVENTORY	$15.00 per Sq.Ft. for parts (involved area)
MACHINERY/EQUIPMENT	$1,000 per repair bay
FURNITURE/FIXTURES (See Office Schedule - add for computer)	

SEE DEPRECIATION SCHEDULE

FAST FOODS

(SIC 5812)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
CLASS I				
INVENTORY	$3.50	$2.75	$2.25	$1.50
FURNITURE/FIXTURES	$17 - $21	$12 - $16	$ 7 - $11	$ 2 - $ 6
EQUIPMENT	$56 - $61	$50 - $55	$44 - $49	$38 - $43
CLASS II				
INVENTORY	$3.00	$2.50	$2.00	$1.50
FURNITURE/FIXTURES	$14 - $17	$10 - $13	$ 6 - $ 9	$ 2 - $ 5
EQUIPMENT	$46 - $51	$40 - $45	$34 - $39	$28 - $33

NOTE: Playground Equipment - To playground area, add $2.50 - $4.50 per square foot.

Signs not included; appraise separately.

Revised: 02/25/93

FEED STORES

(SIC 5464)

SQUARE FOOT	GOOD	AVERAGE	LOW
CLASS I: FEED & HARDWARE			
INVENTORY	$12.50-$15.50	$ 8.50-$11.50	$4.50-$7.50
FURNITURE/ FIXTURES	$2.50	$1.75	$1.00
CLASS II: FEED			
INVENTORY	$ 6.50-$ 8.50	$ 3.50-$ 5.50	$1.00-$2.50
FURNITURE/ FIXTURES	$2.00	$1.50	$1.00

FEDERAL SAVINGS & LOAN ASSOCIATIONS
(SIC 6122)

SQUARE FOOT	GOOD	AVERAGE	LOW
FURNITURE/FIXTURES	$50.00	$25.00	$15.00
MACHINERY/EQUIPMENT (Includes terminals and computers)	$50.00	$25.00	$15.00

SEE DEPRECIATION SCHEDULE

FIRE & SAFETY EQUIPMENT COMPANIES
(SIC 5085)

SQUARE FOOT	GOOD	AVERAGE	LOW
INVENTORY	$20.00	$13.50	$6.00
MACHINERY/EQUIPMENT	$10.00	$ 5.00	$3.00
FURNITURE/FIXTURES *	$ 9.00	$ 6.00	$5.00

* If the business has a nice office, use Office Schedule for furniture and fixtures.

NOTE: Check for company owned vehicles and delivery trucks/vans.

FLOOR COVERING STORES

(SIC 5713)

SQUARE FOOT	GOOD	AVERAGE	LOW
CLASS I			
INVENTORY	$18.00-$20.00	$14.00-$16.00	$10.00-$12.00
FURNITURE/ FIXTURES	$4.00	$3.00	$2.00
CLASS II - Tile, Formica, Sample Carpet			
INVENTORY	$13.00-$15.00	$ 9.00-$11.00	$ 5.00-$ 7.00
FURNITURE/ FIXTURES	$4.00	$3.00	$2.00

Revised: 07/23/97
Effective: 01/01/98

FLORIST SHOPS

(SIC 5992)

SQUARE FOOT	GOOD	AVERAGE	LOW
INVENTORY (includes gift shop)	$12.00	$10.00	$8.00
INVENTORY (no gift shop)	$10.00	$ 8.00	$6.00
FURNITURE/ FIXTURES & EQUIPMENT	$ 8.00	$ 6.00	$4.00

Revised: 1/12/99

FURNITURE STORES

(SIC 5712)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
CLASS I				
1. Fine Quality Traditional Gallery	$27 - $32	$22 - $26	$17 - $21	$12 - $16
2. Conventional Home Furnishings	$22 - $26	$17 - $21	$12 - $16	$ 7 - $11
3. Discount, Salvage		$11 - $15	$ 6 - $10	$ 2 - $ 5
4. Specialty Shops (Wicker, Waterbed, Baby)		$18 - $22	$13 - $17	$ 8 - $12
CLASS II				
INVENTORY				
1. Antique Furniture Stores		$18 - $22	$13 - $17	$ 8 - $12
FURNITURE/FIXTURES				

(See Office schedule for all type furniture stores)

Revised: 10/15/1996

GARAGES
(SIC 7538)

EQUIPMENT - Lights (per stall)*	$ 750
EQUIPMENT - Some, No lifts*	$ 500
EQUIPMENT - Minimum	$ 250

SITE INSPECTION FOR:	
Single pole lift (avg. equipment)	$ 4,000
Two pole lift	$ 7,000
Transmission, Two pole lift	$ 7,000
Tire Shop 30" lift	$ 4,000
Tire Shop 30" package	$ 2,500
Add for Costs Tire Change	
Coats 40-40	$ 1,400 (new)
Electronic wheel balance	$ 4,000
Retreading (use Hunnicutt books)	
Diagnostic: dynamometer & scope (avg.)	$10,000
Front end machine, drive-on	$ 7,000
Front end machine, pit	$10,000
4-pole lift-muffler	$ 4,000
Frame machine	$20,000
Wheel balance, drive-on	$ 8,000
Heat paint dryer	$ 5,000
Inspection station	$ 250*
Car cleaning	$ 1,500*
Add for windshield repair	$ 500*
pin stripping	$ 500*
undercoating	$ 1,500*
glass tinting	$ 500*

* DO NOT DEPRECIATE

GAS INVENTORY COST

As of December 31, 2019

UNLEADED	$ 1.6370
UNLEADED PLUS	$ 1.7870
SUPER UNLEADED	$ 2.0870
	$ 5.5110

USE PER GALLON AS OF JANUARY 1, 2020

$ 5.5110 DIVIDED BY 3 = $ 1.8370

NOTE - COST PER GALLON DOES NOT INCLUDE STATE AND FEDERAL TAX

Revised 04/30/2020
Effective 01/01/2020

GIFT & NOVELTY STORES
(SIC 5947)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
CLASS 1				
INVENTORY	$35-$30	$29-$24	$23-$18	$17-$12
FURNITURE/FIXTURES	$11-$10	$ 9-$ 8	$ 7-$ 6	$ 5-$ 4
CLASS 11 - (Small Shops)				
INVENTORY	$12-$10	$ 9-$ 7	$ 6-$ 4	$ 3-$ 2
FURNITURE/FIXTURES	$ 8-$ 7	$ 6-$ 5	$ 4-$ 3	$ 2.00

GLASS STORES
(SIC 5232)

SQUARE FOOT	GOOD	AVERAGE	LOW
GLASS STORES:			
INVENTORY	$15-$18	$10-$13	$5-$8
FURNITURE/FIXTURES	$ 5.00	$ 4.00	$3.00
MACHINERY/EQUIPMENT	$ 3.00	$ 2.00	$1.00

*USE SQ.FT. OF STORAGE AREA (DELETE INSTALLATION AREA)

Revised: 09/21/94
Effective: 01/01/95

SEE DEPRECIATION SCHEDULE

GROCERY STORES
NEIGHBORHOOD WITHOUT MEAT MARKETS

(SIC 5411)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
CLASS I				
INVENTORY	$13.50-$15.50	$10.50-$12.50	$ 7.50-$ 9.50	$ 4.50-$ 6.50
FURNITURE/ FIXTURES	$11.00-$13.00	$ 8.00-$10.00	$ 5.00-$ 7.00	$ 2.00-$ 4.00
CLASS II				
INVENTORY	$11.50-$13.50	$ 8.50-$10.50	$ 5.50-$ 7.50	$ 3.50-$ 4.50
FURNITURE/ FIXTURES	$ 8.00-$10.00	$ 5.00-$ 7.00	$ 3.00-$ 4.00	$ 2.00
ADD FOR MEAT COUNTER:				
INVENTORY		$10,000	$7,000	$4,000
EQUIPMENT (price includes walk-in freezer)		$30,500	$20,000	$10,000

HARDWARE STORES

(SIC 5251)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
INVENTORY	$30-35	$25-30	$20-25	$15-20
FURNITURE/FIXTURES	$8-10	$6-8	$4-6	$2-4

Revised: 10/11/06
Effective: 01/01/08

J E F F E R S O N C O U N T Y A P P R A I S A L D I S T R I C T

HEAVY EQUIPMENT DEALERS & RENTAL
(SIC 7394 - RENTAL)
(SIC 5082 - SALES)

		GOOD	AVERAGE	LOW
INVENTORY	On-site Inspection . . . . . (List brand name, year manufactured, model number, series number and use equipment guide to obtain value.)			
INVENTORY - PARTS (Use square foot of Parts Dept. only)		$40.00	$30.00	$20.00
MACHINERY/EQUIPMENT (Use square foot of Shop Area only)		$25.00	$15.00	$10.00

FURNITURE/FIXTURES - Use Office Schedule

Check for Delivery Vehicles

NOTE: Use 10 Year Life on Machinery/Equipment and Furniture/Fixtures

SEE DEPRECIATION SCHEDULE

HOSE & GASKET CO
(SIC 5085)

SQUARE FOOT	GOOD	AVERAGE	LOW
INVENTORY	$15.00	$10.00	$6.00
MACHINERY/EQUIPMENT	$10.00	$ 8.00	$5.00
FURNITURE/FIXTURES - Warehouse	$10.00	$ 8.00	$5.00

OFFICE FURNITURE/FIXTURES
(Use Office Schedule)

NOTE: Check for company owned vehicles

Use 10 Year Life on Machinery/Equipment and Furniture/Fixtures-warehouse

SEE DEPRECIATION SCHEDULE

HOSPITAL RENTAL & SUPPLY STORES

(SIC 5914)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
INVENTORY	$25.00	$20.00	$15.00	$10.00
FURNITURE/FIXTURES	$ 4.00	$ 3.00	$ 2.00	$ 1.00

HOTELS & MOTELS
(SIC 7011)

PER ROOM		GOOD	AVERAGE	LOW
CLASS I				
HOTELS	SUITE	$4,500	$4,000	$3,000
	KING	$4,000	$3,000	$2,500
	DOUBLE	$3,500	$2,500	$2,000
	SINGLE	$3,000	$2,000	$1,500
CLASS II				
MOTOR HOTELS & GOOD MOTELS	SUITE	$4,000	$3,000	$2,500
	KING	$3,000	$2,500	$2,000
	DOUBLE	$2,500	$2,000	$15,000
	SINGLE	$2,000	$1,500	$1,000
CLASS III				
OLDER MOTELS & AVERAGE CHAINS	KING	$2,500	$2,000	$1,500
	DOUBLE	$2,000	$1,500	$1,000
	SINGLE	$1,500	$1,000	$800
CLASS IV	DOUBLE	$800	$600	$500
	SINGLE	$600	$400	$300

NOTE: Linens are included in Furniture / Fixtures. Depreciate according to actual age, if known, or effective age.

CHECK LIST

1. Office (see Office Schedule) for Furniture/Fixtures & Special Equipment.
2. Housekeeping Equipment
   a. Mid carts, supplies, vacuum cleaners - $500 each
   b. One cart per 20 rooms average.
3. Laundry Equipment
   a. Work on Laundry or Washateria Schedule
   b. May use linen service
4. Ice Mchines
   a. Owned or leased - $1,200 to $ 1,800 each (depending on capacity)
5. Lobby area add for Furniture/Fixtures
6. Meeting Rooms; add for table & chairs
7. Television Sets
   a. Owned or leased
   b. $200 for Black & White TV each (value included in price
   c. $350 for Color TV each per room.)
8. Check for vehicles; owned or leased

Revised: 04/09/92

ICE CREAM STORES

(SIC 5451)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
INVENTORY	$8-10	$6-8	$4-6	$2-4
FURNITURE/FIXTURES	$14-16	$12-14	$10-12	$8-10
RENDERED LEASED HOLD IMPS ONLY	$18	$16	$14	$12

INDUSTRIAL SUPPLY
(SIC 5085)

ELECTRONIC CONTROLS
GENERAL INDUSTRIAL SUPPLY
INDUSTRIAL FILTERS
INSTRUMENTATIONS
NUTS & BOLTS SALES
PUMPS & VALVES

SQUARE FOOT		GOOD	AVERAGE	LOW
INVENTORY	Warehouse	$40.00	$20.00	$12.00
FURNITURE/FIXTURES	Warehouse	$ 5.00	$ 3.00	$ 1.00
MACHINERY/EQUIPMENT	Check for material moving equipment (fork lifts, hand trucks, over-head cranes, etc.)			
FURNITURE/FIXTURES	Use Office Schedule			
INVENTORY - in yard	Check for inventory in yard which should be figured into Inventory figure above. (Example: pipe, large valves, steel rods, plating, etc.)			

NOTE: CHECK FOR TRUCKS & TRAILERS

JEWELRY STORES

(SIC 5944)

INVENTORY

CLASS I			**(EXTRA GOOD)**
First 1000 Sq. Ft.	=	$300;	excess $110/Sq. Ft.
CLASS II			**(GOOD)**
First 1000 Sq. Ft.	=	$280;	excess $100/Sq. Ft.
CLASS III			**(AVERAGE)**
First 1000 Sq. Ft.	=	$260;	excess $90/Sq. Ft.

CLASS IV **(SMALL JEWELRY STORES - MORE GIFTS)**

Sq. Ft.	GOOD	AVERAGE	LOW
	$85 – 95	$70 – 80	$55 – 65

FURNITURE/FIXTURES

CLASS I	$21.00 – 25.00
CLASS II	$16.00 – 20.00
CLASS III	$11.00 – 15.00
CLASS IV	$ 6.00 – 10.00

Revised: 10/11/06
Effective: 01/01/08

LADIES' READY TO WEAR

(SIC 5621)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
CLASS I				
INVENTORY	$30-34	$24-28	$18-22	$12-16
FURNITURE/FIXTURES	$16-18	$14-16	$12-14	$10-12
RENDERED LEASED HOLD IMPS ONLY	$20-22	$18-20	$16-18	$14-16
CLASS II				
INVENTORY	$28-32	$22-26	$16-20	$10-14
FURNITURE/FIXTURES	$14-16	$12-14	$10-12	$8-10
RENDERED LEASED HOLD IMPS ONLY	$18-20	$16-18	$14-16	$12-14
CLASS III				
INVENTORY	$26-30	$20-24	$14-18	$8-12
FURNITURE/FIXTURES	$12-14	$10-12	$8-10	$6-8
RENDERED LEASED HOLD IMPS ONLY	$16-18	$14-16	$12-14	$10-12
CLASS IV – RESALE SHOPS (etc.)				
INVENTORY		$8-10	$6-8	$4-6
FURNITURE/FIXTURES		$6-8	$4-6	$2-4
RENDERED LEASED HOLD IMPS ONLY		$10-12	$8-10	$6-8

NOTE: Class – As used above, indicated **type** of store and **not** quality of store.

Revised: 10/11/06
Effective: 01/01/08

LAWN MOWER-SALES & REPAIR
GARDEN TOOLS, ETC.

(SIC 5261)

SQUARE FOOT OR UNIT VALUE	EXTRA GOOD	GOOD	AVERAGE	LOW
INVENTORY	$25.00	$15.00	$10.00	$5.00
FURNITURE/FIXTURES	$ 8.00	$ 7.00	$ 4.00	$1.50

NURSERIES & LANDSCAPING SERVICE:

Check for: Equipment and Vehicles

LIQUOR STORES

(SIC 5921)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
CLASS I				
INVENTORY	$40 - $45	$34 - $39	$28 - $33	$22 - $27
FURNITURE/FIXTURES	$11 - $13	$ 8 - $10	$ 5 - $ 7	$ 2 - $ 4
CLASS II				
INVENTORY		$20 - $25	$15 - $19	$ 9 - $14
FURNITURE/FIXTURES		$ 8 - $10	$ 5 - $ 7	$ 2 - $ 4

Revised: 11/08/93
Effective 01/01/94

LUMBER & OTHER BUILDING MATERIALS DEALERS

(SIC 5211)

	GOOD	AVERAGE	LOW
CLASS I	$40-45	$30-35	$25-30
CLASS II	$20-25	$15-20	$10-15

NOTE: CLASS I – BLDG MATERIALS DEALER
CLASS II – BASICALLY LUMBER

Revised: 10/11/06
Effective: 01/01/08

MANUFACTURES OF CAMPERS AND PICK-UP TRUCK CAMPER TOPS

(SIC 3792)

SQUARE FOOT OR UNIT VALUE	GOOD	AVERAGE	LOW
PARTS & RAW MATERIALS Warehouse Area Sq.Ft.	$ 12.00	$ 8.00	$ 6.00
EQUIPMENT: Workers own hand tools	$ 5,000	$ 4,000	$ 3,000
OFFICE:	See Office Schedule		

COMPLETED PRODUCT:
Inventory - Small Camper Tops - $300 each

MASONRY CONTRACTORS & SUPPLIERS

(SIC 1741)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
INVENTORY ON DISPLAY	$ 15.00	$ 7.00	$ 5.00	$ 3.00
INVENTORY IN WAREHOUSE	$ 7.00	$ 5.00	$ 3.00	$ 1.00
MACHINERY/EQUIPMENT (Unit Value)	$50,000	$30,000	$ 20,000	$ 10,000
FURNITURE/FIXTURES	$ 3.00	$ 2.00	$ 1.50	$ 1.00

ADD: FOR TRUCKS & TRAILERS

MEDICAL EQUIPMENT
(SIC 8011 & 8031)

FURNITURE/FIXTURES - MACHINERY/EQUIPMENT

	EXTRA GOOD	GOOD	AVERAGE	LOW
SUPPLIES (Medical & Office)	$1000	$ 800	$ 600	$ 400
PER EXAM ROOM	$6500-5500	$4500-3500	$2500-1500	$1000-500

NOTE: Depreciate Furniture/Fixtures-Machinery/Equipment according to actual age of known or effective age.

PER DOCTOR'S OFFICE	$3500	$2500	$1500	$1000
SECRETARY ROOM/ WAITING ROOM	$8000	$6000	$4000	$2000

Add any special Medical Equipment:

Treadmill Machine	$13,000 - $18,000
X-Ray & Flouroscope Unit	$16,900 - $29,400
X-Ray Viewer, wall type	$ 300 - $ 600
Electro-Cardiograph	$ 1,500 - $ 4,400
Fetal Monitor	$ 3,000 - $ 5,400
Colposcope	$ 1,900 - $ 5,500
Autoclave	$ 1,900 - $ 3,000
CBC Machine	$ 2,000 - $ 7,000
Holter Monitor System	$10,000 - $16,000
Ultra Sound Unit	$15,500 - $45,000

Add any special Office Machinery & Equipment

Computer (Main-Frame)	$20,000 - $50,000
Computer Terminal	$ 1,500 - $ 3,500
Printer	$ 1,000 - $ 3,000
Copier	$ 1,500 - $ 5,000
Fax Machine	$ 1,200 - $ 3,000
Telephone	$ 30 - $ 200

NOTE: Do not depreciate unless actual age is known

Revised: 02/24/92
09/09/91

SEE DEPRECIATION SCHEDULE

MEAT, POULTRY & FISH MARKETS
(SIC 5423)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
INVENTORY	$8.00	$6.00	$4.00	$2.50
FURNITURE/ FIXTURES	$7.50	$5.90	$4.25	$3.00

MEDICAL LABORATORIES
(SIC 8071)

SQUARE FOOT	GOOD	AVERAGE	LOW
OFFICE & WAITING ROOM (per lab)			
Furniture/Fixtures	$2,000	$1,500	$1,000
Inventory (per lab) (Chemical reagents, etc.)	$1,500	$1,000	$ 500
Equipment - (See Attached List)			

NOTE: Small lab (without X-ray or EKG units will be $10,000 average, before depreciation).

MEDICAL LABORATORIES

CBC UNITS:		
Cell-Dyn 100	$ 7,000	
Cell-Dyn 700	$12,900	
Cell-Dyn 900	$17,900	
CENTRIFUGES:		
4 or 6 tube type	1725- 1750 rpm	$200
6 or 8 tube type	1800- 5000 rpm	$400
Hi-speed	5000-10000 rpm	$700
EKG UNITS (without base):		
Small	$1,600	
Medium	$2,000	
Large	$2,400	
MICROSCOPES:		
Binocular		
Power range small	$ 750	
Power range medium	$1,000	
Power range large	$1,250	
PHOTOMETER (measures potassium):		
Ames Serolater	$ 250	
Ames Photometer		
Small	$2,450	
Large	$4,000	
REFRIGERATOR:		
5 feet	$ 400	
6 feet	$ 550	
INCUBATORS (electric heated):		
16"W X 16"D X 23"H	$ 250	
23"W X 22"D X 34"H	$ 400	
24"W X 19"D X 27"H	$ 600	

URINALYSIS ANALYZER:

1. Dow quick chemical $1,000
   (usually loaned by supply house where they buy reagents)

2. Ames Seralyzer $2,500

X-RAY:		
G.E. Flouricon	$30,000 to $47,500	
X-Ray Processor-Kodak	$ 9,500	
X-Ray Film & Supplies	$ 250 to $ 750	

MEN & BOYS' CLOTHING STORES

(SIC 5611)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
CLASS I				
INVENTORY	$22-26	$18-22	$14-18	$10-14
FURNITURE/FIXTURES	$12-14	$10-12	$8-10	$6-8
RENDERED LEASED HOLD IMPS ONLY	$18-20	$16-18	$14-16	$12-14
CLASS II				
INVENTORY	$18-22	$14-18	$10-14	$6-10
FURNITURE/FIXTURES	$10-12	$8-10	$6-8	$4-6
RENDERED LEASED HOLD IMPS ONLY	$16-18	$14-16	$12-14	$10-12
CLASS III				
INVENTORY	$14-18	$10-14	$6-10	$2-6
FURNITURE/FIXTURES	$8-10	$6-8	$4-6	$2.00
RENDERED LEASED HOLD IMPS ONLY	$14-16	$12-14	$10-12	$8-10

Revised: 10/11/2006
Effective: 01/01/2008

MISCELLANEOUS APPAREL & ACCESSORY STORES

(SIC 5699)

SQUARE FOOT	GOOD	AVERAGE	LOW
CLASS I			
INVENTORY	$10.00	$ 8.00	$ 6.00
FURNITURE/FIXTURES	$ 2.00	$ 1.50	$ 1.00
CLASS II - WIG SHOPS			
INVENTORY	$ 8.00	$ 6.00	$ 4.00
FURNITURE/FIXTURES	FMV		

MISCELLANEOUS FOOD STORES, HEALTH FOOD & SPECIALTY STORES

(SIC 5499)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
HEALTH FOOD STORES				
CLASS I				
INVENTORY	$14.00	$11.50	$ 8.50	$6.00
FURNITURE/FIXTURES	$ 9.00	$ 7.00	$ 5.00	$3.00
CLASS II				
INVENTORY	$ 9.00	$ 7.00	$ 5.00	$3.00
FURNITURE/FIXTURES	$ 7.00	$ 5.00	$ 3.50	$2.00
SPECIALTY STORES:				
CLASS I				
INVENTORY	$18.50	$16.50	$12.50	$8.50
FURNITURE/FIXTURES	$10.00	$ 8.00	$ 6.00	$ 4.00
CLASS II				
INVENTORY	$ 9.00	$ 7.00	$ 5.00	$3.00
FURNITURE/FIXTURES	$ 7.00	$ 5.00	$ 3.50	$2.00

MOBILE HOME DEALERS

(SIC 5271)

SQUARE FOOT	DOUBLE WIDE	SINGLE WIDE
INVENTORY - FMV (Cost Per Unit)	$20,000	$12,000
FURNITURE/FIXTURES	See Office Schedule	

J E F F E R S O N C O U N T Y A P P R A I S A L D I S T R I C T

MORTUARY EQUIPMENT
(SIC 7261)

MAKE	MODEL	DESCRIPTION	COST Low	COST Avg.
CARRIAGES		Casket Carriage	$ 225	$ 335
CASKET LOWERING DEVICE				$1,500
COTS		Two level elevating ambulance or morturary lot		$ 375
EMBALMING MACHINE				
Turner		Port Boy		$ 450
ORGANS				
Baldwin	45	Electronic Console		$3,600
	10	Electronic Console		$9,420
	5	Electronic Console		$4,390
		Electronic, Orga-Sonic Spinet		$2,375
		Add for:		
		Reverberation Tune Cabinet		$ 330
		Tone Cabinet "NR"		$ 600
PIANOS				
Baldwin	D	Grand		$10,200
	F	Grand		$ 6,840
	L	Grand		$ 4,980
	M	Grand	$4,095	$ 4,320
	R	Grand		$ 4,530
	225	Grand		$ 6,480
	226	Grand	$4,350	$ 4,465
	928	Vertical, 40" Legs		$ 1,440
Hamilton	242	Vertical, 45" High		$ 1,230
Wurlitzer	315	35" High		$ 790
	2155	Vertical, 37" High		$ 1,010
	1100	Vertical, 37" High		$ 935
	2610	Vertical, 40" High		$ 1,260
REFIGERATORS				
Jewett		Morturary Refrigerator		$ 3,800
		Morgue Coolers		
		End Opening (2 bodies)		$ 4,500
		End Opening (4 bodies)		$ 7,500
		Walk-in (6 bodies)		$15,000
SPEAKER SYSTEM		Speaker System installed, Mike & 3 speakers		$ 800
		Vocatron, Portable Plug-in Intercom, per pair		$ 160

J E F F E R S O N C O U N T Y A P P R A I S A L D I S T R I C T

MORTUARY EQUIPMENT

MAKE	MODEL	DESCRIPTION	COST Low	COST Avg.
STRETCHERS		Aluminum, Average		$ 475
		Emergency		$ 375
		Hydraulic		$ 1,295
		Stainless Steel		$ 650
TABLES		Stainless Steel Autopsy		$ 7,995
		Stainless Steel Autopsy with Enamel Base		$ 4,495
		Low Cost Autopsy		$ 1,295
		Combination Embalming and Dressing		$ 495
		Porcelain Embalming, Hydraulic Lift		$ 1,895
TENTS		15' X 15'		$ 475
		20' X 20'		$ 750
TRANSFER CASKET CASES		Aluminum		$ 375
		Steel		$ 175
TRUCKS		Church Trucks		$ 375

MOTORCYCLE DEALERS
(SIC 5571)

MOTORCYCLE REPAIR SHOPS
(SIC 7532)

MOTORCYCLE DEALERS	OVERALL $25.00 Sq.Ft.
DISPLAY AREA:	
Bikes & Accessories	$40.00 Sq.Ft.
PARTS AREA:	$40.00 Sq.Ft.
SHOP TOOLS & EQUIPMENT	$ 2.00 Sq.Ft.
OFFICE	(See Office Schedule)
MOTORCYCLE REPAIR SHOPS:	
PARTS	$4,000 FMV
SHOP TOOLS	$ 2.00 Sq.Ft.
USED BIKES FOR SALE	$ 500 Per Unit
OFFICE	$ 300 FMV

MOVIE THEATERS

(SIC 7832)

	EXTRA GOOD	GOOD	AVERAGE	LOW
INVENTORY – FMV	$10,000	$8,500	$7,000	$5,500
OFFICE FURNITURE/ FIXTURES	$15,000	$14,000	$13,000	$12,000
PER SEAT	$295	$245	$195	$145
CONCESSION F+F M+E	$180,000	$175,000	$170,000	$165,000
EQUIPMENT				
Projectors (each)	$25,000	$22,500	$19,500	$16,500
Screens (each)	$3,000	$2,500	$2,000	$1,500
Sound Systems	$100,000	$90,000	$80,000	$70,000
Lenses	$5,000	$4,500	$4,000	$3,500
Plater Equipment	$10,000	$8,000	$6,000	$5,000
Signs	$175,000	$165,000	$155,000	$145,000

NOTE: Depreciation applies to all equipment

REVISED: 10/11/06
EFFECTIVE: 1/01/08

MUSIC STORES
RECORD SHOP, MUSICAL INSTRUMENTS, ETC.
(SIC 5932)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
RECORD SHOPS:				
1. Large (national chains)				
INVENTORY	$32.50	$25.00	$15.00	$10.00
FURNITURE/FIXTURES	$ 8.00	$ 6.00	$ 4.00	$ 2.00
2. Small (home-owned)				
INVENTORY	$25.00	$15.00	$10.00	$ 7.50
FURNITURE/FIXTURES	$ 6.00	$ 4.00	$ 2.00	$ 1.50
MUSICAL INSTRUMENTS				
Guitars, Band Instruments				
INVENTORY	$12.50	$10.00	$ 7.50	$ 5.00
FURNITURE/FIXTURES	$ 5.00	$ 3.00	$ 2.00	$ 1.50

NOTES:

1. Stores which carry electronic music systems and sound systems, etc., should be appraised individually.

2. Above Schedule does not apply to sheet music stores.

J E F F E R S O N C O U N T Y A P P R A I S A L D I S T R I C T

NEEDLEWORK SHOPS
(SIC 5949)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
INVENTORY	$8.00	$6.00	$4.00	$2.00
FURNITURE/FIXTURES	$4.00	$3.00	$2.00	$1.50

SEE DEPRECIATION SCHEDULE

J E F F E R S O N C O U N T Y A P P R A I S A L D I S T R I C T

NURSING HOMES
(SIC 8051)

SQUARE FOOT	GOOD	AVERAGE	LOW
INVENTORY - FMV	$4,000	$3,000	$2,000
FURNITURE/FIXTURES	$5.00	$4.00	$3.00

NURSING HOME FURNITURE

Beds:

1.	Fixed Height, complete	$250
2.	Electric Hi-Lo, complete	$900
3.	Manual Hi-Lo, complete	$290
4.	Bedside Cabinets	$110
5.	Geriatric Chairs	$145
6.	Overbed Tables	$ 85

FURNITURE/FIXTURES can also be determined by number of beds

SEE DEPRECIATION SCHEDULE

OFFICE MACHINES
(SIC 5971)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
CLASS 1				
INVENTORY	$20.00	$17.50	$15.00	$10.00
FURNITURE/FIXTURES	$12.00	$ 9.00	$ 6.00	$ 3.00
CLASS 11				
INVENTORY	$15.00	$10.00	$ 7.50	$ 5.00
FURNITURE/FIXTURES	$ 5.00	$ 4.00	$ 2.50	$ 1.50

NOTE: Site inspection is important. Some dealers may carry only demonstration models. Some representatives may be selling from offices and may or may not carry inventory. Office Schedule would apply.

OPTICAL GOODS

(SIC 5915)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
FURNITURE/FIXTURES	$ 380	$ 260	$ 200	$ 90
Cabinet	$ 85	$ 70	$ 55	$ 45
Chair	$ 250	$ 200	$ 150	$ 100
Stool				
OFFICE	See Office Schedule			
EXAMINING ROOM				
Equipment				
Examining Chair	$1,850	$1,490	$1,320	$1,090
w/opthalometer	$1,650	$1,450	$1,130	$ 990
and projector	$1,000	$ 900	$ 800	$ 600
	$4,500	$3,840	$3,250	$2,680
Retinoscope Set	$ 210	$ 190	$ 180	$ 160
Otoscope	$ 100	$ 90	$ 80	$ 60
Refractors	$3,300	$3,200	$3,100	$3,000
Diagnostic Sets	$ 230	$ 210	$ 200	$ 180
	$8,340	$7,530	$6,810	$6,080
RECEPTION & SALES AREA				
Inventory (Sq.Ft.)	$30.00	$25.00	$15.00	$10.00
Involved area only				
Furniture/Fixtures	$15.00	$12.00	$10.00	$ 7.50
Includes mirrors				

NOTE: For additional equipment, see HUNNICUTT

Equipment (each)
Frame Warmer (each) - $100
Lens Polishing and Buffing Machine - $300

Additional - Frame and lens repair equipment - See HUNNICUTT

J E F F E R S O N C O U N T Y A P P R A I S A L D I S T R I C T

OVERHEAD DOORS - BURGLAR BARS
(SIC 5218)

ON SITE INSPECTION

CHECK FOR VEHICLES AND SPECIAL EQUIPMENT NEEDED FOR JOB.

SEE DEPRECIATION SCHEDULE

J E F F E R S O N C O U N T Y A P P R A I S A L D I S T R I C T

PAINT AND BODY SHOPS
(SIC 7535)

On Site Inspection	$250/stall

NOTE: Check for specialty items,
(See Garage Schedule - SIC 7538)

SEE DEPRECIATION SCHEDULE

PAINT & WALLPAPER STORES
(SIC 5231)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
PAINT & WALLPAPER STORES:				
INVENTORY	$24-$28	$18-$22	$12-$16	$6-$10
FURNITURE/FIXTURES	$ 4.00	$ 3.00	$ 2.00	$1.00
MACHINERY/EQUIPMENT	$ 6.00	$ 5.00	$ 4.00	$3.00

Revised: 09/21/94
Effective: 01/01/95

SEE DEPRECIATION SCHEDULE

PAWN SHOPS

(SIC 5931)

SQUARE FOOT	GOOD	AVERAGE	LOW
INVENTORY	$14.00-$18.00	$9.00-$13.00	$4.00-$8.00
FURNITURE/ FIXTURES	$5.00	$3.00	$1.00

PORTABLE TOILETS
(SIC 7394)

UNIT VALUE

EQUIPMENT
Fiberglass Units - $500 each
Wood or Metal Units - $250 each

OFFICE
(See Office Schedule)

NOTE: Check for vehicles and fork-lifts

PHARMACY

(SIC 5910)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
CLASS I				
INVENTORY	$57 - $65	$44 - $52	$34 - $42	$21 - $29
FURNITURE/FIXTURES	$23 - $25	$20 - $22	$17 - $19	$14 - $16

Adopted: 02/08/94
Effective: 01/01/94

PROFESSIONAL SUPPLIES
(SIC 5086)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
INVENTORY	$50.00	$35.00	$25.00	$15.00

Site inspection for Fixtures, Machinery and Equipment since they vary a great deal.

OFFICE SCHEDULE FOR OFFICE.

PHOTOFINISHING LABS
(SIC 7395)

SQUARE FOOT	GOOD	AVERAGE	LOW
INVENTORY (Supplies)	$3.00	$2.50	$1.50
FURNITURE/FIXTURES	$5.00	$3.00	$1.50

EQUIPMENT

1. Automatic color developing lab complete - $100,000

2. Color developing print system (not automatic)
   Average $34,000 $28,200 to $40,200

SEE DEPRECIATION SCHEDULE

PHOTOGRAPHIC STUDIOS
(SIC 7221)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
EQUIPMENT				
Cameras	$ 6,000	$5,000	$3,000	$1,500
Lights	$ 2,000	$1,500	$1,200	$ 700
Strobe	$ 400	$ 360	$ 320	$ 300
Misc. Equipment	$ 600	$ 500	$ 400	$ 250
DARKROOM (Developing, enlarging, etc.)	$ 2,500	$2,000	$1,500	$1,000
SUBTOTAL	$11,500	$9,360	$6,420	$3,750
INVENTORY & SUPPLIES				
FMV	$ 1,000	$ 800	$ 600	$ 400
FURNISHINGS (Office & Waiting Area)				
FMV	$ 3,000	$2,500	$2,000	$1,000

SEE DEPRECIATION SCHEDULE

RECREATIONAL VEHICLE DEALERS

(SIC 5561)

	EXTRA GOOD	GOOD	AVERAGE	LOW
PARTS AND SUPPLIES FOR RESALE: Involved area per Sq.Ft.	$14.00	$12.00	$8.00	$4.00
EQUIPMENT: Per repair bay each	$15.00	$10.00	$5.00	$3.00
OFFICE:	See Office Schedule			

INVENTORY ON DISPLAY AND LOT PER UNIT:

1. Camper tops - $300 - $500
2. Camper Trailers - $4,000, $4,500, $5,000
3. Motor Homes - $20,000 to $50,000 (each)

RESTAURANTS

(SIC 5816)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
	(+ -)	(+ -)	(+ -)	(+ -)
INVENTORY (supplies)	$4.50	$3.50	$2.50	$1.50
FURNITURE/FIXTURES	$15-18	$11-14	$7-10	$3-6
EQUIPMENT	$30-35	$24-29	$18-23	$12-17
RENDERED LEASED HOLD IMPS ONLY	$25-30	$20-25	$15-20	$10-15

REVISED: 10/11/06
EFFECTIVE: 01/01/08

RETAIL PLUMBING
(SIC 5216)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
INVENTORY	$12.50	$10.00	$7.50	$5.00
FURNITURE/FIXTURES	$ 6.00	$ 4.00	$2.00	$1.00

SEE DEPRECIATION SCHEDULE

SERVICE STATIONS & CONVENIENCE STORES
(SIC 5412, 5415, 5541)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
INVENTORY	$16.00-$18.00	$13.00-$15.00	$ 9.00-$12.00	$ 5.00-$ 8.00
FURNITURE/ FIXTURES	$14.00-$16.00	$10.00-$12.00	$ 6.00-$ 8.00	$ 2.00-$ 4.00
MACHINERY/ EQUIPMENT	$16.00-$18.00	$12.00-$14.00	$ 8.00-$10.00	$ 4.00-$ 6.00

NOTE: See attached Schedule for Pumps
Add for fuel on January 1st

FIBER TANKS				STILL FIBER COATED	
DIAMETER	LENGTH	GALLONS	PRICE	GALLONS	PRICE
4	6	550	$ 3,650	550	$ 3,550
4	11	1,000	$ 4,500	1,000	$ 4,350
6	10	2,000	$ 5,700	2,000	$ 5,500
7	15½	4,000	$ 7,280	4,000	$ 7,050
8	18	6,000	$ 9,600	6,000	$ 9,250
8	23	8,000	$10,700	8,000	$10,350
8	29	10,000	$12,800	10,000	$12,400
8	34	12,000	$14,750	12,000	$14,250
10	29	15,000	$18,000	15,000	$17,500
10	37	20,000	$23,500	20,000	$22,750
12	33	25,000	$29,000	25,000	$28,000
12	41	30,000	$34,750	30,000	$33,250
12	60	50,000	$57,500	50,000	$47,000

NOTE: Vapor, recovery and spill containment assemblies are exempt under pollution control and not included in these costs

NOTE: Console Pump Operating System - see Machinery and Equipment Schedule

Revised: 02/05/02
Effective: 01/01/02

SERVICE STATIONS & CONVENIENCE STORES
GASOLINE PUMPS & DISPENSERS - EACH

		GOOD SOLID STATE * HI-SPEED	AVERAGE	LOW
1. Standard Computer Pumps				
(side nozzle)	Single	$ 2,200*	$1,600	$1,200
One product	Double	$ 3,300*	$2,200	$1,600
Two products	Double	$ 3,500*	$2,500	$1,800
Three products	Double (4 nozzles)	$ 6,800		
	Triple (6 nozzles)	$ 9,800		
	Quad (8 nozzles)	$11,800		
Credit Card Pumps				
One product	Double (2 nozzles)	$ 7,650		
Three products	Double (2 nozzles)	$11,000		
2. Standard Computer Pumps				
(front nozzle)	Single	$ 1,800	$1,200	$1,000
One product	Double	$ 3,800*	$2,200	$1,600
3. MEMS Units				
(Computer display of pump readings in service station office)		$ 1,800	$1,500	$1,200
4. Dispensers, exclusive of submerged				
pumps	Single	$ 1,000	$ 850	
	Double	$ 1,900	$1,500	
Submerged pumps, one pump may				
serve several	1/3 horsepower	$ 600	$ 500	
dispensers	1/2 horsepower	$ 650	$ 550	
	3/4 horsepower	$ 675	$ 575	
Industrial pumps, electric		$ 900	$ 750	
Add for ticket printer & counter		$ 275	$ 200	
Consumer pumps, electric		$ 375	$ 275	
Utility pumps, electric, farm & ranch type		$ 300	$ 250	
Hand pumps, farm & ranch type		$ 150	$ 115	

PIPING

Average Cost: $350 per pump or dispenser plus $200 per tank plus $110 for each air and water well or stand.

AIR AND WATER SERVICE

	Cost Each
Air & Water Wells (sideappearing hose)	$ 175 to $ 325
Automatic Tire Inflater	$ 500 to $ 650
Single Swing-arm Air Stand	$ 125 to $ 200
Water or Air Hydrant	$ 70 to $ 100

SERVICE STATION EQUIPMENT COST SCHEDULE

Marshall & Swift Cost Valuation Guide

Piping:
Average cost: $1,640.00 per pump or dispenser per product, plus $1,070.00 per tank, plus $560.00 for each air and water well or stand.

Pumps and Dispensers:
Electronic dispenser including vapor recovery, exclusive of submerged pumps:
Twin……..$12,500.00
(Regular & Diesel)

Consumer pumps, electric……..$1,520.00
(Above ground pump)

Add for double (two-sided) operation……..$6,550.00

Add all multiple types of mixed products, per hose……...$475.00
(Typical pumps have 3 types of gasoline)

Submerged gas tanks……..$2.00/gallon
(Typical size of tank 10,000-20,000 gallons & most modern gas stations include 2 to 3 submerged tanks for every 4 to 6 pumping stations)

Submerged tank pumps/dispensers……..$1,520.00
(These are the pumps inside the submerged tanks & typical 10,000-20,000 tanks have one pump/dispenser per fuel type for every 4 to 6 pump stations)

The most common number of pumps at a gas station is 4 to 6 pumps.

Typical Station Estimated Cost (based on 5 pumping stations)

$ 215,000 total for pumps and tanks / $43,000 per pump station

*****These personal property improvements will be depreciated on a 15-year life, and this does not include actual fuel inventory value.**

04/2025

SHOE REPAIR
(SIC 7251)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
INVENTORY	$2.00	$1.50	$1.25	$1.00
FURNITURE/FIXTURES	$8.80	$7.60	$6.80	$4.60

NOTE: Small shop should run from $10,000 to $15,000 total (including inventory).

SEE EQUIPMENT SCHEDULE ATTACHED.

SHOE REPAIR

BENCH MACHINES

1.	Sole skiner, edge beveler & sole trimmer	$ 265
2.	Power sole skiner @ 1/4 HP	$ 440
3.	Combination sole cutter, skiner & edge beveler & welt roller	$ 310
4.	All purpose machine (sole trimmer, cutter, skiner, edge beveler, welt roller)	$ 345
5.	Heel reducer & remover	$ 90
6.	Leather splitter	$ 365
7.	Leather splitter with 1/4 HP motor	$ 725

FINISHERS

1.	Line finisher with 1 motor drive	$3,800

SOLING PRESSES

1.	Single pair with standard equipment 2 Welderay heat lamps	$ 540
2.	Double pair with standard equipment 4 Welderay heat lamps	$ 840
3.	Non-Heat Process	
	1 pr bench press	$ 350
	2 pr bench press	$ 465
	3 pr bench press	$ 570
	1 pr pedestal press	$ 450
	2 pr table press	$ 590
	3 pr rotor motor	$1,135
4.	Non-Heat high speed Presses & Outfits	
	1 pr bench press	$ 505
	2 pr bench press	$ 775
	3 pr bench press	$ 925
	1 pr pedestal press	$ 630
	2 pr table press	$ 985
	3 pr rotor press	$1,785
5.	Foot Treadle Presses & Outfits	
	2 pr press	$1,640 - $1,710
	3 pr press	$1,985 - $2,080

JACK SANDER

$2,500

STITCHERS

1.	Auto soler (Bostich)	$ 695
2.	#12 Stitcher for finish drive	$5,195
3.	Chainstitch McKay	$3,825
4.	Stapler with ratchet horn, 1/3 HP	$2,900

SHOE STORES

(SIC 5661)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
FAMILY SHOES				
INVENTORY	$48.00-$54.00	$38.00-$47.00	$28.00-$37.00	$20.00-$27.00
FURNITURE/FIXTURES	$16.00-$18.00	$12.00-$14.00	$ 8.00-$10.00	$ 4.00-$ 6.00
INVENTORY/DISCOUNT	$25.00-$30.00	$19.00-$24.00	$13.00-$18.00	$ 8.00-$12.00
FURNITURE/FIXTURES	$14.00-$16.00	$10.00-$12.00	$ 6.00-$ 8.00	$ 2.00-$ 4.00
MEN'S SHOES				
INVENTORY	$50.00-$56.00	$43.00-$49.00	$36.00-$42.00	$29.00-$35.00
FURNITURE/FIXTURES	$18.00-$20.00	$14.00-$16.00	$10.00-$12.00	$ 6.00-$ 8.00
WOMEN'S SHOES				
INVENTORY	$51.00-$57.00	$46.00-$52.00	$39.00-$45.00	$31.00-$38.00
FURNITURE/FIXTURES	$18.00-$20.00	$14.00-$16.00	$10.00-$12.00	$ 6.00-$ 8.00
CHILDREN'S SHOES				
INVENTORY	$27.00-$32.00	$21.00-$26.00	$15.00-$20.00	$10.00-$14.00
FURNITURE/FIXTURES	$14.00-$16.00	$10.00-$12.00	$ 6.00-$ 8.00	$ 2.00-$ 4.00
ATHLETIC SHOES				
INVENTORY	$66.00-$72.00	$59.00-$65.00	$52.00-$58.00	$45.00-$51.00
FURNITURE/FIXTURES	$14.00-$16.00	$12.00-$14.00	$ 8.00-$10.00	$ 4.00-$ 6.00

Revised: 02/24/94

SPORTING GOODS

(SIC 5941)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
CLASS I				
INVENTORY	$40-45	$35-40	$30-35	$25-30
FURNITURE/FIXTURES	$16-18	$12-14	$8-10	$4-6
CLASS II	**For stores selling guns only, us this schedule**			
INVENTORY		$26-31	$20-25	$14-19
FURNITURE/FIXTURES		$10-12	$6-8	$2-4
CLASS III	**Bait and Tackle Shops**			
INVENTORY		$7-9	$4-6	$1-3
FURNITURE/FIXTURES		$4.00	$3.00	$2.00

Revised: 10/11/06
Effective: 01/01/08

STATIONERY, OFFICE SUPPLY & FURNITURE STORES

(SIC 5943)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
CLASS 1				
Office Supply Area:				
INVENTORY	$25.50-$30.50	$19.50-$24.50	$13.50-$18.50	$ 8.50-$ 12.50
FURNITURE/ FIXTURES	$ 9.50-$11.50	$ 6.50-$ 8.50	$ 3.50-$ 5.50	$2.50
Office Furniture Area:				
INVENTORY	$17.50-$19.50	$14.50-$16.50	$11.50-$13.50	$ 8.50-$10.50
CLASS II				
Office Furniture:				
INVENTORY	$17.50-$19.50	$14.50-$16.50	$11.50-$13.50	$ 8.50-$10.50
Budget Furniture:				
INVENTORY	$11.50-$13.50	$ 8.50-$10.50	$ 5.50-$ 7.50	$ 2.50-$ 4.50

NOTE: Site inspection for office area; any equipment should be FMV. Site inspection for representatives that sell from an office.

SUPERMARKETS

(SIC 5410)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
INVENTORY	$15.50-$18.50	$12.50-$14.50	$ 9.50-$11.50	$ 5.50-$ 8.50
FURNITURE/ FIXTURES	$13.00-$15.00	$10.00-$12.00	$ 7.00-$ 9.00	$ 4.00-$ 6.00
INVENTORY	$14.00-$16.00	$11.00-$13.00	$ 8.00-$10.00	$ 5.00-$ 7.00

NOTE: 1. BAKERY DEPARTMENT:
Extract square footage and work on Bakery Schedule

2. DELI:
Equipment too varied, use Restaurant and Fast Food Schedules for guide or appraise per item.

NOTE: FURNITURE/FIXTURES INCLUDES MEAT MARKETS

Revised: 07/23/98
Effective: 01/01/99

TELEVISION & APPLIANCE RENTAL
(SIC 7292)

SQUARE FOOT	GOOD	AVERAGE	LOW
INVENTORY	$20.00	$15.00	$10.00
FURNITURE/FIXTURES	$ 3.00	$ 2.00	$ 1.00

CHECK FOR DELIVERY VEHICLES

NOTE: Use 5 Year Life on Inventory
Use 10 Year Life on Furniture/Fixtures

SEE DEPRECIATION SCHEDULE

TIRE DEALERS

(SIC 5532)

SQUARE FOOT			EXTRA GOOD	GOOD	AVERAGE	LOW
INVENTORY (Storage and Work Area)			$70 - $80	$55 - $65	$40 - $50	$25 - $35
OFFICE:			Use Office Schedule			
TIRE RACKS (each)			$25.00	$20.00	$15.00	$ 5.00
EQUIPMENT:						
Hoists (each)	1 pole	=	$4,000			
	2 pole	=	$7,000			
Air Compressors	(each)	=	$1,200			
Fork Lift	(small)	=	$7,000			

Revised: 07/23/96
Effective: 01/01/97

TOOL RENTAL FIRMS
(SIC 7295)

SQUARE FOOT	GOOD	AVERAGE	LOW
INVENTORY (Showroom)	$35.00	$25.00	$15.00
(Warehouse)	$15.00	$10.00	$ 5.00
FURNITURE/FIXTURES (Showroom)	$ 3.00	$ 2.00	$ 1.00
(Warehouse)	$ 1.00	$ 1.00	$ 1.00
MACHINERY/EQUIPMENT (Unit Price)	$2,000	$1,000	$ 500

Use 5 Year Life of Inventory

Use 10 Year Life on Furniture/Fixtures, Machinery/Equipment

SEE DEPRECIATION SCHEDULE

TOY, GAME, HOBBY SHOPS
(SIC 5945)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
TOY STORES:				
INVENTORY	$28-$24	$23-$19	$18-$14	$13-$ 9
FURNITURE/FIXTURES	$15-$13	$12-$10	$ 9-$ 7	$ 6-$ 4
HOBBY SHOPS:				
INVENTORY	$20-$16	$15-$11	$10-$ 6	$ 5-$ 2
FURNITURE/FIXTURES	$10-$ 8	$ 7-$ 5	$ 4-$ 2	$1.50

NOTE: Small ceramic and doll shops may not fit above schedule; appraise on individual basis.

Revised:
08/01/95

TRUCK DEALERS

(SIC 5512)

INVENTORY (Parts) (Involved Area)	$5.00/Sq.Ft.
INVENTORY (Per Vehicle-Heavy Duty) (Under 1 ton vehicles - See Automobile Schedule - SIC - 5511	$20,000
MACHINERY/EQUIPMENT (Per Repair Area)	$ 3,000

ALUMINUM & STAINLESS STEEL TANK TRAILERS

Age	Year	Cost New	%Good	Market Value
New	2012	$70,150	100%	$70,150
1	2011	68,110	75%	51,080
2	2010	66,130	70%	46,290
3	2009	64,200	69%	44,300
4	2008	62,270	68%	42,340
5	2007	60,400	67%	40,470
6	2006	58,590	66%	38,670
7	2005	56,830	65%	36,940
8	2004	55,130	64%	35,280
9	2003	53,470	63%	33,690
10	2002	51,870	62%	32,160
11	2001	50,320	61%	30,700
12	2000	48,810	60%	29,290
13	1999	47,340	59%	27,930
14	1998	45,920	58%	26,630
15	1997	44,540	57%	25,390
16	1996	43,210	56%	24,200
17	1995	41,910	55%	23,050
18	1994	40,650	54%	21,950
19	1993	39,430	53%	20,900
20	1992	38,250	52%	19,890
21	1991	37,100	51%	18,920
22	1990	35,990	50%	18,000
23	1989	34,910	49%	17,110
24	1988	33,860	48%	16,250
25	1987	32,850	47%	15,440
26	1986	31,860	46%	14,660
27	1985	30,910	45%	13,910
28	1984	29,980	44%	13,190
29	1983	29,080	43%	12,500
30	1982	28,210	42%	11,850
31	1981	27,360	41%	11,220
32	1980	26,540	40%	10,620
33	1979	25,750	39%	10,000
34	1978	24,970	Hold 10% Good as Value in Use	
35	1977	24,220		
36	1976	23,500		
37	1975	22,790		
38	1974	22,110		
39	1973	21,450		
40	1972	20,800		
41	1971	20,180		

Revised October 2011

LONG HAUL TRUCK/TRACTOR SCHEDULE

AGE	YEAR	COST NEW	%GOOD	MKT. VALUE
NEW	2013	95,370	NEW	95,370
1	2012	92,970	75%	69,720
2	2011	90,570	70%	63,400
3	2010	88,170	65%	57,310
4	2009	85,770	60%	51,460
5	2008	83,370	55%	45,850
6	2007	80,970	50%	40,490
7	2006	78,570	40%	31,430
8	2005	76,170	30%	22,850
9	2004	73,770	20%	14,750
10	2003	71,370	10%	7,140
11	2002	68,970	10%	6,900
12	2001	66,570	10%	6,660

1.) J.C.A.D. assumes that a long haul tractor will travel 1,000,000 miles in 8 to 12 years.

2.) The value of the tractor depends upon the appearance, milage, the mechanical condition of the tractor, and the estimated remaining life of the tractor.

3.) J.C.A.D. allows a 25% discount the first year because the tractor suffers more depreciation the first year.

Revised October 2011

SHORT HAUL / LOCAL TRUCK/TRACTOR SCHEDULE

AGE	%GOOD
NEW	NEW
1	80%
2	75%
3	70%
4	65%
5	60%
6	50%
7	40%
8	30%
9	20%
10	15%

This schedule should be used for, including **but** not limited to;

1. Garbage Trucks
2. Cement Mixer Trucks
3. Roll off Container Trucks
4. Vacuum trucks
5. Refrigerator Trucks
6. Buses
7. Beverage Delivery Trucks
8. Guzzler
9. Medium Duty Trucks
10. Dump Truck
11. Water Truck
12. Local Delivery Trucks

April 2015

Table A
Personal Property
Vehicle Depreciation Table
(SIC 7512)

Age	Percent Good	Percent Depreciated
New	90%	10%
1	85%	15%
2	70%	30%
3	55%	45%
4	40%	60%
5	25%	75%
6	25%	75%
7	20%	80%
8	15%	85%
9	15%	85%
10 and prior	15%	85%

** use purchase price

Effective 01/13

COMMERCIAL VEHICLES (EX. DELIVERY TRUCKS)
2013

AGE		YEAR		%GOOD
NEW		2013		NEW
1		2012		75%
2		2011		70%
3		2010		65%
4		2009		60%
5		2008		55%
6		2007		50%
7		2006		40%
8		2005		30%
9		2004		20%
10		2003		10%
11		2002		10%
12		2001		10%

July-12

TV-STEREO-PERSONAL COMPUTERS-APPLIANCES
RETAIL STORES
(SIC 5951)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
CLASS I				
INVENTORY	$100-$115	$90-$95	$80-$85	$70-$75
FURNITURE/FIXTURES	$20.00	$18.00	$16.00	$14.00
CLASS II				
INVENTORY	$45-$50	$35-$40	$25-$30	$15-$20
FURNITURE/FIXTURES	$15.00	$13.00	$11.00	$ 9.00
SEPERATE WAREHOUSE				
INVENTORY	$75.00	$65.00	$55.00	$45.00

NOTE: Furniture/Fixtures price per square foot includes office computers and electronic cash registers.

EXCEPTION:
Electronic supply stores will exceed Furniture and Fixture Schedule.

NOTE: Be sure to check for delivery/pick-up vehicles.

CLASS I - High density INVENTORY such as TV's, stereos, personal computer and compact disc.

Revised:
08/20/97

SEE DEPRECIATION SCHEDULE

VCR MOVIE RENTAL
(SIC 7293)

CLASS I	INVENTORY	$35.00
	FURNITURE/FIXTURES MACHINERY/EQUIPMENT	$15.00
CLASS II	INVENTORY	$25.00
	FURNITURE/FIXTURES MACHINERY/EQUIPMENT	$10.00
CLASS III	INVENTORY	$15.00
	FURNITURE/FIXTURES MACHINERY/EQUIPMENT	$ 5.00

NOTE: Due to the constant use of VCR Movies, a 33% depreciation per year is allowed for 2 years, floored at 15% the 3rd year.

Use 3 year Life on Inventory
Use 10 Year Life on Furniture/Fixtures

Revised:
08/01/95

SEE DEPRECIATION SCHEDULE

VETERINARY SERVICES

(SIC 0742)

	GOOD	AVERAGE	LOW
FURNITURE/FIXTURES			
Reception Room	$ 1,700	$ 1,250	$ 700
Examination Room	$ 2,200	$ 2,100	$ 1,050
MACHINERY/EQUIPMENT			
Misc. Instruments	$ 2,500	$ 1,100	$ 900
Laboratory	$ 1,000	$ 850	$ 500
ADD FOR: X-RAY & DEVELOPING EQUIPMENT	$ 7,500 TO $ 22,000		
INV., DRUGS & SUPPLIES - small animals	$ 6,000	$ 3,000	$ 1,000
INV., DRUGS & SUPPLIES - large animals	$ 12,000	$ 6,500	$ 3,500

Veterinary services which include large and small animals will maintain a high density of drugs and supplies.

Veterinarians servicing large animals will normally have a vehicle.

SEE - MEDICAL EQUIPMENT (SIC 8011)

WHOLESALE HARDWARE
(SIC 5072)

SQUARE FOOT	INDUSTRIAL	GOOD	AVERAGE	LOW
INVENTORY	$45.00	$25.00	$20.00	$15.00
FURNITURE/ FIXTURES	$ 8.00	$ 6.00	$ 4.00	$ 3.00
MACHINERY/ EQUIPMENT	$ 2.50	$ 2.00	$ 1.50	$ 1.00
WAREHOUSE SHELVING	$ 2.50	$ 2.00	$ 1.50	$ 1.00

Revised: 09/21/94
Effective: 01/01/95

SEE DEPRECIATION SCHEDULE

J E F F E R S O N C O U N T Y A P P R A I S A L D I S T R I C T

WHOLESALE MEAT & MEAT PRODUCTS
(SIC 5147)

INVENTORY	On-site inspection
FURNITURE/FIXTURES/EQUIPMENT	On-site inspection

NOTE: Check for delivery trucks.

SEE DEPRECIATION SCHEDULE

WHOLESALE PLUMBING

(SIC 5074)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
INVENTORY	$50-60	$40-50	$30-40	$20-30
FURNITURE/FIXTURES	$10	$8	$6	$4

Revised: 10/11/06
Effective: 01/01/08

WOMEN'S ACCESSORY STORE

(SIC 5631)

SQUARE FOOT	EXTRA GOOD	GOOD	AVERAGE	LOW
CLASS I				
INVENTORY	$27.00-$32.00	$21.00-$26.00	$15.00-$20.00	$ 9.00-$14.00
FURNITURE/ FIXTURES	$ 9.00-$11.00	$ 6.00-$ 8.00	$ 4.00-$ 5.00	$ 2.00-$ 3.00
CLASS II				
INVENTORY		$15.00-$20.00	$10.00-$14.00	$ 5.00-$ 9.00
FURNITURE/ FIXTURES		$ 6.00-$ 8.00	$ 3.00-$ 5.00	$2.00

NOTE: Inventory only in leased space does not fit schedule.

Capitol Appraisal Group, LLC
Formal and Informal Procedures

It is the Capitol Appraisal policy to follow the formal and informal procedures as established by each individual client. Those policies will supercede the below referenced general practices used by this company if there is a conflict.

Informal

Informal meetings with agents or taxpayers/owners on utility properties occur either on the telephone or in the offices of Capitol Appraisal if requested by the agent or owner. This procedure may also take place upon filing of a protest and is useful to finalize issues such as allocations and ownership.

Formal Meetings

Formal meetings with agents or taxpayers/owners take place at the physical location as directed by the appraisal district. Discussions with the agents or taxpayer/owners may take place prior to the scheduled meeting time with the Appraisal Review Board. A deadline for timely action is dictated by the appraisal district. Prior to the deadline and in the absence of the agent or taxpayer/owner being physically present there may be telephone conversations to discuss the protested issues. Failure to resolve the protested issue(s) and no representation by the agent or taxpayer/owner will result in the recommendation to affirm the noticed value and "no show" the agent or taxpayer/owner.

Affidavits used for evidence are presented to the Appraisal Review Board as scheduled by the appraisal district.

Document 1

Value Defense Procedures for Informal Meetings and Formal Hearings

Industrial Real Property

Informal hearings are conducted by phone, mail, or in person by Capitol Appraisal Group appraisers. Appraisers may present sales data or data specific to the property in defense of our values. Income, expense and capitalization data are reviewed and presented if available. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the initial phase of the formal protest procedures.

When taxpayers are scheduled for formal hearings they receive an ARB procedures pamphlet and a copy of *Taxpayer's Rights, Remedies, and Responsibilities* published by the State Comptroller's Office. If protest hearing evidence is requested, the appraisal district has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. Any income and expense information derived from the market is accumulated and developed into charts containing general data. No confidential income, expense or other information received from taxpayers on specific accounts will be released. Equity evidence is generated by Capitol using programs and tools it has developed to compare other properties to the subject property. Applicable appraisal reports and research data applicable to the property are also included in this packet.

Utilities

Informal hearings are conducted by phone, mail, or in person by Capitol Appraisal Group appraisers. Appraisers may present sales data or data specific to the property in defense of our values. Income, expense and unit appraisal data (when applicable) are reviewed and presented if available. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the initial phase of the formal protest procedures.

When taxpayers are scheduled for formal hearings they receive an ARB procedures pamphlet and a copy of *Taxpayer's Rights, Remedies, and Responsibilities* published by the State Comptroller's Office. If protest hearing evidence is requested, the appraisal district has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. No confidential income, expense or other information received from taxpayers on specific accounts will be released. Equity evidence is generated by Capitol using programs and tools it has developed to compare other properties to the subject property. Applicable appraisal reports and research data applicable to the property are also included in this packet.

Oil and Gas Property

Informal hearings are conducted by phone, mail, or in person by Capitol Appraisal Group appraisers. Mineral operators and third party agents with the proper fiduciary in place may also view the parameters used in the appraisal of their oil and gas properties on Capitol's web site at www.cagi.com. Other taxpayers with an interest in a mineral lease may request a copy of their appraisals at the same web site. Appraisers may present recent production data and sales prices to compare with the actual income received by the taxpayer in defense of our values. Income, expense and capital expense data are reviewed and presented if available. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the initial phase of the formal protest procedures.

When taxpayers are scheduled for formal hearings they receive an ARB procedures pamphlet and a copy of *Taxpayer's Rights, Remedies, and Responsibilities* published by the State Comptroller's Office. Since oil and gas leases have multiple owners, all owners who pursue a formal protest on the same property will be scheduled at the same time for a hearing. If protest hearing evidence is requested, the appraisal district has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. No confidential income, expense or other information received from taxpayers on specific accounts will be released. Capitol uses its MINARB procedure to generate copies of the appraisal reports and product pricing data for the current and prior tax years. These reports are also included in this packet.

Industrial Personal Property

Informal hearings are conducted by phone, mail, or in person by Capitol Appraisal Group appraisers. Appraisers may present general data specific to the property in defense of our values. Renditions other than that of the subject property will not be released. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the initial phase of the formal protest procedures.

When taxpayers are scheduled for formal hearings they receive an ARB procedures pamphlet and a copy of *Taxpayer's Rights, Remedies, and Responsibilities* published by the State Comptroller's Office. If protest hearing evidence is requested, the appraisal district has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. Capitol provides copies of appraisal reports generated by its Industrial Personal Property System for inclusion in the packet. As previously stated, no confidential renditions of competing properties will be provided as evidence.

Client Plan

In the event that the client's value defense plan differs with the plan of Capitol Appraisal Group, the client's plan will be followed and supersedes the provisions of the Capitol Appraisal plan.

Value Defense Procedures for ARB Hearings

Industrial Real Property

If the taxpayer wishes to pursue a dispute beyond informal proceedings, the appraiser guides him through the initial phase of the formal protest procedures.

When taxpayers are scheduled for formal hearings they receive an ARB procedures pamphlet and a copy of *Taxpayer's Rights, Remedies, and Responsibilities* published by the State Comptroller's Office. If protest hearing evidence is requested, the appraisal district has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. Any income and expense information derived from the market is accumulated and developed into charts containing general data. No confidential income, expense or other information received from taxpayers on specific accounts will be released. Equity evidence is generated by Capitol using programs and tools it has developed to compare other properties to the subject property. Applicable appraisal reports and research data applicable to the property are also included in this packet.

Utilities

If the taxpayer wishes to pursue a dispute beyond informal proceedings, the appraiser guides him through the initial phase of the formal protest procedures.

When taxpayers are scheduled for formal hearings they receive an ARB procedures pamphlet and a copy of *Taxpayer's Rights, Remedies, and Responsibilities* published by the State Comptroller's Office. If protest hearing evidence is requested, the appraisal district has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. No confidential income, expense or other information received from taxpayers on specific accounts will be released. Equity evidence is generated by Capitol using programs and tools it has developed to compare other properties to the subject property. Applicable appraisal reports and research data applicable to the property are also included in this packet.

Oil and Gas Property

If the taxpayer wishes to pursue a dispute beyond informal proceedings, the appraiser guides him through the initial phase of the formal protest procedures.

When taxpayers are scheduled for formal hearings they receive an ARB procedures pamphlet and a copy of *Taxpayer's Rights, Remedies, and Responsibilities* published by the State Comptroller's Office. Since oil and gas leases have multiple owners, all owners who pursue a formal protest on the same property will be scheduled at the same time for a hearing. If protest hearing evidence is requested, the appraisal district has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. No confidential income, expense or other information received from taxpayers on specific accounts will be released. Capitol uses its MINARB procedure to generate copies of the appraisal reports and product pricing data for the current and prior tax years. These reports are also included in this packet.

Industrial Personal Property

If the taxpayer wishes to pursue a dispute beyond informal proceedings, the appraiser guides him through the initial phase of the formal protest procedures.

When taxpayers are scheduled for formal hearings they receive an ARB procedures pamphlet and a copy of *Taxpayer's Rights, Remedies, and Responsibilities* published by the State Comptroller's Office. If protest hearing evidence is requested, the appraisal district has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. Capitol provides copies of appraisal reports generated by its Industrial Personal Property System for inclusion in the packet. As previously stated, no confidential renditions of competing properties will be provided as evidence.

Client Plan

In the event that the client's value defense plan differs with the plan of Capitol Appraisal Group, the client's plan will be followed and supersedes the provisions of the Capitol Appraisal plan.

Documents 9A-J

Contractor's Appraisal Documentation Delivered to the CAD

Note: Appraisal formats subject to change

Industrial

Unit Pipeline	9A
Investor-owned Electric	9B
Investor-owned telephone8	9C
Electric Coop	9D
Telephone Coop	9E
Plant Summary	9F

Oil and Gas

Oil lease #1	9G
Oil lease #2	9H
Gas Property #1	9I
Gas Property #2	9J

2010

DOCUMENT 9A

SAMPLE PIPELINE COMPANY

UNIT APPRAISAL

10/5/2010

INCOME APPROACH

YEAR	AFTER TAX NOI	NET PLANT IN SERVICE		NOI / AVG of prev yr and current yr NPIS
2004	18,111,707	84,791,838		
2005	18,726,411	497,538,026		0.0643
2006	56,177,093	535,687,803		0.1087
2007	66,740,951	851,292,542		0.0962
2008	84,283,848	1,236,732,019		0.0807
2009	146,430,277	1,820,553,365	1.472067786	0.0958

PROJECTIONS OF NOI

MOST RECENT YEAR			146,430,277
FIVE YEAR AVERAGE			74,471,716
FIVE YEAR WEIGHTED AVERAGE			93,372,682
TREND ON 3 YR RETURN ON NPIS		0.0907	165,117,335
LINEAR REGRESSION ON NOI	CORR. COEFF. =	0.96	159,526,062
LIN. REGRESS. ON NOI/NPIS	CORR. COEFF. =	0.98	200,947,084

PROJECTED TYPICAL NET OPERATING INCOME	120,000,000
NET INCOME ATTRIBUTABLE TO CWIP (SEE P. 3)	24,277,319
TOTAL NET INCOME TO CAPITALIZE	144,277,319
CAPITALIZATION RATE	0.1085
VALUE INDICATED BY INCOME APPROACH	1,329,202,314

NET INCOME ATTRIBUTABLE TO CONSTRUCTION WORK IN PROGRESS NOT IN THE RATE BASE

TOTAL CONSTRUCTION WORK IN PROGRESS				364,645,300
CONSTRUCTION WORK IN PROGRESS IN RATE BASE				0
CONSTRUCTION WORK IN PROGRESS NOT IN RATE BASE				364,645,300
DISCOUNTED FOR	3	YEAR(S) AT A RATE OF :	0.1085	267,677,257
PROJECTED NET INCOME FROM CWIP				24,277,319

COST APPROACH

UTILITY PLANT	1,904,925,695
CONSTRUCTION WORK IN PROGRESS	364,645,300
TOTAL UTILITY PLANT	2,269,570,995
ACCUMULATED DEPRECIATION AND AMORTIZATION	93,270,899
NET UTILITY PLANT	2,176,300,096
GAS STORED - BASE GAS	0
SYSTEM BALANCING GAS	0
GAS STORED UNDERGROUND - NON-CURRENT	0
GAS STORED - SYSTEM GAS	0
GAS STORED - CURRENT	7,453,749
PLANT MATERIAL AND OPERATING SUPPLIES & STORES EXPENSE UNDISTRIBUTED	1,444,820
NET BOOK VALUE	2,185,198,664
ECONOMIC OBSOLESCENCE (SEE BELOW)	874,079,466
VALUE INDICATED BY COST APPROACH	1,311,119,199

CALCULATION OF ECONOMIC OBSOLESCENCE

HISTORICAL RATE OF RETURN (5 YEAR AVG.)	0.0907
CURRENT DESIRED RATE OF RETURN	0.1085
INDICATED FRACTION NON-OBSOLESCENT	0.8356
MOST RECENT RATE OF RETURN	0.0958
CURRENT DESIRED RATE OF RETURN	0.1085
INDICATED FRACTION NON-OBSOLESCENT	0.8825
PROJECTED RATE OF RETURN	0.0659
CURRENT DESIRED RATE OF RETURN	0.1085
INDICATED FRACTION NON-OBSOLESCENT	0.6073
APPRAISER'S OPINION OF FRACTION NON-OBSOLESCENT	0.6000
FRACTION OBSOLETE	0.4000
ECONOMIC OBSOLESCENCE	874,079,466

CORRELATION

INCOME INDICATOR OF VALUE	1,329,202,314
COST INDICATOR OF VALUE	1,311,119,199
CORRELATED UNIT VALUE	**1,315,000,000**
MARKET VALUE /ORIGINAL COST	0.5771
MARKET VALUE/NET BOOK VALUE	0.6018
REPLACEMENT COST NEW OF SOFTWARE	0
MARKET VALUE OF SOFTWARE	0
MARKET VALUE TO ALLOCATE	1,315,000,000
MARKET VALUE /ORIGINAL COST (EXCLUDING SOFTWARE)	0.5771
MARKET VALUE/NET BOOK VALUE (EXCLUDING SOFTWARE)	0.6018

ALLOCATION

PLANT IN SERVICE

NET PLANT IN SERVICE	1,811,654,796
NET BOOK VALUE	2,185,198,664
PERCENT TO PLANT IN SERVICE	0.8291
CORRELATED UNIT VALUE	1,315,000,000
PERCENT TO NET UTILITY PLANT	0.8291
UNIT VALUE OF PLANT IN SERVICE	1,090,210,284

TEXAS PLANT IN SERVICE

	TEXAS	TOTAL CO.	% TO TEXAS
NET PLT IN SRVC	1,811,654,796	1,811,654,796	1.0000
GRS PLT IN SRVC	1,904,925,695	1,904,925,695	1.0000
CONCLUSION			1.0000

UNIT VALUE OF PLANT IN SERVICE	1,090,210,284
PERCENT TO TEXAS	1.0000
UNIT VALUE OF TEXAS PLANT IN SERVICE	1,090,210,284

TEXAS GATHERING & TRANSMISSION PIPE

	TEXAS PIPE	TEXAS PLANT IN SERVICE	% TO PIPE
NET INVESTMENT	1,343,744,175	1,811,654,796	0.7417
GROSS INVESTMENT	1,397,895,771	1,904,925,695	0.7338
		CONCLUSION	0.7378

UNIT VALUE OF TEXAS PLANT IN SERVICE	1,090,210,284
% TO PIPE	0.7378
UNIT VALUE OF TEXAS PIPE	804,332,157
REPLACEMENT COST NEW LESS DEPRECIATION OF TEXAS PIPE	970,647,820
CORRELATED MARKET VALUE OF TEXAS PIPE	**800,000,000**
PTD's SCHEDULE 1 VALUE OF TEXAS PIPE	640,872,407
RATIO OF CORRELATED VALUE TO SCHEDULE VALUE (ENS)	1.2483

2010

DOCUMENT 9B

SAMPLE ELECTRIC IOU COMPANY

UNIT APPRAISAL

Appraiser

INCOME APPROACH

YEAR	NET OPERATING INCOME*	NET PLANT IN SERVICE*		NOI/NPIS OF PRV. YR. & CURRENT YR.
2004	68,027,209	685,658,796		
2005	61,265,796	706,760,852	1.030776	0.0894
2006	56,814,104	685,850,642	0.970414	0.0804
2007	32,745,832	732,197,728	1.067576	0.0477
2008	50,477,347	749,480,314	1.023604	0.0689
2009	46,565,398	824,721,310	1.100391	0.0621

*INCLUDES M&S AND STORED GAS.

PROJECTIONS OF NOI

MOST RECENT YEAR			46,565,398
THREE YEAR AVERGAE			43,262,859
FIVE YEAR AVERAGE			49,573,695
THREE YEAR WEIGHTED AVERGAE			45,566,120
FIVE YEAR WEIGHTED AVERAGE			47,191,192
FIVE YR. AVG. RETURN ON NPIS		0.0697	57,492,045
LINEAR REGRESSION ON NOI	CORR. COEFF. =	(0.71)	38,852,429
LIN. REGRESS. ON NOI/NPIS	CORR. COEFF. =	(0.00)	49,560,383

PROJECTED TYPICAL NET OPERATING INCOME	48,000,000
NET INCOME ATTRIBUTABLE TO CWIP (SEE P. 3)	2,258,138
TOTAL NET INCOME TO CAPITALIZE	50,258,138
CAPITALIZATION RATE	0.0994
VALUE INDICATED BY INCOME APPROACH	505,450,487

NET INCOME ATTRIBUTABLE TO
CONSTRUCTION WORK IN
PROGRESS
NOT IN THE RATE BASE

TOTAL CONSTRUCTION WORK IN PROGRESS				82,283,128
CONSTRUCTION WORK IN PROGRESS - MAINTENANCE				46,669,321
CONSTRUCTION WORK IN PROGRESS NOT IN RATE BASE				35,613,807
DISCOUNTED FOR	1	YEAR(S) AT A RATE OF :	0.0994	32,392,904
PROJECTED NET INCOME FROM CWIP				2,258,138

COST APPROACH

UTILITY PLANT	1,357,257,700
CONSTRUCTION WORK IN PROGRESS	82,283,128
TOTAL UTILITY PLANT	1,439,540,828
NET NUCLEAR FUEL	0
ACCUMULATED DEPRECIATION AND AMORTIZATION	552,521,228
NET UTILITY PLANT	887,019,600
MERCHANDISE	0
FUEL STOCK	9,645,377
PLANT MATERIAL AND OPERATING SUPPLIES	10,339,461
LIQUIFIED NATURAL GAS HELD FOR PROCESSING	0
NET BOOK VALUE	907,004,438
ECONOMIC OBSOLESCENCE (SEE BELOW)	380,941,864
VALUE INDICATED BY COST APPROACH	526,062,574

CALCULATION OF ECONOMIC OBSOLESCENCE

HISTORICAL RATE OF RETURN (5 YEAR AVG.)	0.0697
CURRENT DESIRED RATE OF RETURN	0.0994
INDICATED FRACTION NON-OBSOLESCENT	0.7011
MOST RECENT RATE OF RETURN	0.0621
CURRENT DESIRED RATE OF RETURN	0.0994
INDICATED FRACTION NON-OBSOLESCENT	0.6248
PROJECTED RATE OF RETURN	0.0582
CURRENT DESIRED RATE OF RETURN	0.0994
INDICATED FRACTION NON-OBSOLESCENT	0.5853
APPRAISER'S OPINION OF FRACTION NON-OBSOLESCENT	0.5800
FRACTION OBSOLETE	0.4200
ECONOMIC OBSOLESCENCE	380,941,864

STOCK AND DEBT APPROACH

EQUITY	
NO. SHARES	403,554,634
$ / SHARE	30.26
EQUITY VALUE	12,211,563,225
PERCENT TO COMPANY	0.0816
ALLOCATED EQUITY VALUE	995,860,423
LONG -TERM DEBT	368,964,682
TOTAL STOCK AND DEBT VALUE	1,364,825,105

CORRELATION

INCOME INDICATOR OF VALUE	505,450,487
COST INDICATOR OF VALUE	526,062,574
STOCK & DEBT INDICATOR OF VALUE	1,364,825,105
DISCOUNTED CASH FLOW INDICATOR OF VALUE	591,713,506
APPRAISER'S OPINION OF MARKET VALUE	510,000,000
MARKET VALUE /ORIGINAL COST	0.3494
MARKET VALUE/NET BOOK VALUE	0.5623
TOTAL VALUE OF TRANSMISSION AND DISTRIBUTION	343,397,389

ALLOCATION

ORIGINAL COST OF DIST. SYSTEM INCL. INVEST IN GENERAL PLANT	624,524,151
ORIGINAL COST OF TRANSMISSION SYSTEM	411,838,471
ORIGINAL COST OF PRODUCTION PLANT	295,065,069
ORIGINAL COST OF INTANGIBLE PLANT	22,895,904
TOTAL ORIGINAL COST	1,354,323,595

DISTRIBUTION PLANT

ORIGINAL COST OF DIST. SYSTEM INCL. INVEST IN GENERAL PLANT	624,524,151
ORIG. COST OF LAND AND LAND RIGHTS	1,103,824
ORIG. COST OF STRUCTURES AND IMPROVEMENTS	111,337
ORIG. COST OF STATION EQUIPMENT	74,929,157
ORIG. COST OF LAND AND LAND RIGHTS IN GENERAL PLANT	1,876,687
ORIG. COST OF STRUCTURES AND IMPROVEMENTS IN GENERAL PLANT	24,144,259
ORIGINAL COST OF INTANGIBLES	387,073
DIST. PLANT EXCL. SUBSTATIONS AND LAND	521,971,814
MARKET VALUE/ ORIGINAL COST	0.3494
MARKET VALUE OF DIST. EXCL. SUSTATIONS AND LAND	182,391,876
TOTAL METERS	192,937
MARKET VALUE PER METER	945

TRANSMISSION PLANT

ORIGINAL COST OF TRANSMISSION SYSTEM	411,838,471
ORIG. COST OF LAND AND LAND RIGHTS	11,235,765
ORIG. OF STRUCTURES AND IMPROVEMENTS	1,365,537
ORIG. COST OF STATION EQUIPMENT	189,158,884
ORIG. COST OF LAND AND LAND RIGHTS IN GENERAL PLANT	570,685
ORIG. COST OF STRUCTURES AND IMPROVEMENTS IN GENERAL PLANT	7,342,067
ORIGINAL COST OF INTANGIBLES	6,962,453
TRANS. PLANT EXCL. SUBSTATIONS AND LAND	195,203,080
MARKET VALUE/ ORIGINAL COST	0.3494
MARKET VALUE OF TRANS. EXCL. SUBSTATIONS AND LAND	68,209,538

	LINE TYPE	ORIG. COST	M.V./O.C.	MARKET VALUE	NO. MILES	MKT. VAL. PER MILE
	69 KV	73,552,521	0.3494	25,701,354	2,619.35	9,812
	138 KV	81,868,172	0.3494	28,607,080	1,458.78	19,610
	345 KV	39,801,908	0.3494	13,907,925	222.53	62,499
	115 KV	0	0.3494	0	0.00	0
	161 KV	0	0.3494	0	0.00	0
TOTALS		195,222,601		68,216,359	4,300.66	

SUBSTATIONS

ORIGINAL COST DIST. SUBSTATIONS	75,040,494
ORIGINAL COST TRANS. SUBSTATIONS	190,524,421
TOTAL ORIGINAL COST OF SUBSTATIONS	265,564,915
MARKET VALUE/ ORIGINAL COST	0.3494
MARKET VALUE OF SUBSTATIONS	92,795,975
TOTAL SUBSTATION KVA CAPACITY	9,279,606
VALUE PER KVA	10.00
Total T & D Value	343,397,389

* ACKNOWLEDGEMENT OF NEW VALUE FOR AD VREM TAXATION *

THE ABOVE LISTED NEW VALUES ARE RECOMMENDED BY TAP PRAISER FOR THE DISTRICT AND ACCEPTED BY THE AGENT/OWNER FOR THEXPAYER AS 2008 VALUES. THE AGENT/OWNER HEREBY WITHDRAWS PROTEST AND WAIVTHE RIGHT TO FURTHER NOTIFICATION OF VALUES.

TO BE VALID THIS SIGN-OFF MUST BE EXECUTED AND RRNED TO CAPITOL BY MIDNIGHT PRIOR TO YOUR ARB HEARING.

DISTRICT	CAPITOL	TAXPAYER/AGENT	BRA
Date	Date	Date	Date

APPENDIX A

DISCOUNTED CASH FLOW 2010

ASSUMPTIONS:

FIT RATE :	0.35000
DISC RATE:	0.09943
GROWTH RA	0.04355

NOI	46,565,398
Income Taxes - Federal (409.1)	10,992,511
EBFIT (NOI + INCOME TAXES)	57,557,909
Interest on Long-Term Debt (427)	19,501,675
Depreciation Expense (403)	42,404,799
UTILITY PLANT	1,357,257,700
Capital Expenditures %	3.00%
Capital Expenditures	40,717,731

(000'S)

	2009	2010	2011
EBFIT (LESS DEPREC)	57,558	60,064	62,680
INTEREST	19,502	19,502	19,502
EARN. BF. TAX	38,056	40,563	43,179
FED INC TAX	(13,320)	(14,197)	(15,112)
NET INC AFTER FIT	24,737	26,366	28,066
INTEREST	(19,502)	(19,502)	(19,502)
DEPREC	42,405	42,405	42,405
CAP EXP	(40,718)	(40,718)	(40,718)
CASH FLOW	45,925	47,555	49,255
DISC FACT	0.95371	0.86746	0.78900
P.W.	43,799	41,251	38,862

	2012	2013	2014
EBFIT (LESS DEPREC)	65,410	68,258	71,231
INTEREST	19,502	19,502	19,502
EARN. BF. TAX	45,908	48,757	51,729
FED INC TAX	(16,068)	(17,065)	(18,105)
NET INC AFTER FIT	29,840	31,692	33,624
INTEREST	(19,502)	(19,502)	(19,502)
DEPREC	42,405	42,405	42,405
CAP EXP	(40,718)	(40,718)	(40,718)
CASH FLOW	51,029	52,881	54,813
DISC FACT	0.71765	0.65274	0.59371
P.W.	36,621	34,517	32,543

CAPITOL APPRAISAL GROUP, LLC

	2015	2016	2017
EBFIT (LESS DEPREC)	74,333	77,570	80,948
INTEREST	19,502	19,502	19,502
EARN. BF. TAX	54,831	58,068	61,447
FED INC TAX	(19,191)	(20,324)	(21,506)
NET INC AFTER FIT	35,640	37,745	39,940
INTEREST	(19,502)	(19,502)	(19,502)
DEPREC	42,405	42,405	42,405
CAP EXP	(40,718)	(40,718)	(40,718)
CASH FLOW	56,829	58,933	61,129
DISC FACT	0.54001	0.49117	0.44675
P.W.	30,689	28,947	27,310

	2018
EARN. BF. TAX	84,473
INTEREST	19,502
EARN. BF. TAX	64,972
FED INC TAX	(22,740)
NET INC AFTER FIT	42,232
INTEREST	(19,502)
DEPREC	42,405
CAP EXP	(40,718)
CASH FLOW	63,420
DISC FACT	0.40635
P.W.	25,771

	RVRSN	TOTAL PW
EBFIT (LESS DEPREC)		
INTEREST		
EARN. BF. TAX		
FED INC TAX		
NET INC AFTER FIT		
INTEREST		
DEPREC		
CAP EXP		
CASH FLOW	618,690	
DISC FACT	0.40635	
P.W.	251,404	$ 591,714

SAMPLE TELEPHONE COMPANY

DOCUMENT 9C

1/1/10 APPRAISAL

Appraiser

CAPITOL APPRAISAL GROUP, LLC

INCOME APPROACH

	ADJUSTED NOI excludes Pension Gains & Equip Sales		NPIS		NOI/NPIS
2004	27,609,661		213,294,189		0.129444
2005	31,403,708	114%	198,144,756		0.158489
2006	31,663,733	101%	181,767,566	92%	0.174199
2007	30,279,656	96%	166,977,937	92%	0.181339
2008	34,468,837	114%	152,788,425	92%	0.225598
2009	40,010,863	116%	136,460,682	89%	0.293204
		144.92%			

1.	Prior Year	40,010,863		40,010,863
2.	Simple 3 Year Average	34,919,785		34,919,785
				31,777,005
3.	Weighted 3 Year Average	219,249,919		36,541,653
		34,007,885		
4.	Adjusted Weighted 3 Year Average	34,047,670		34,391,486
		34,053,193		
5.	Linear Regression on NOI		0.81	39,571,184
6.	Linear Regression on NOI/NPIS		(0.81)	37,606,141
7.	Typical Return on Plant			39,582,694
8	Linear regression on NOI vs. Access Lines		(0.85)	38,158,859
PROJECTION less allowance for equipment sales:				35,000,000
INCOME ATTRIBUTED TO CWIP				0
Total Income to be Capitalized				35,000,000

INCOME APPROACH

	SUBSCRIBER ACCESS LINES	
20043	167,000	
2005	162,000	97%
2006	156,489	97%
2007	151,717	97%
2008	147,248	97%
2009	139,353	95%
		83.44%

Market Value Estimate -- Income Approach

	Projection		Cap. Rate		Market Value	
Tangible NOI	27,465,176	/	0.1146	=	239,718,500	
Less V. S.	5,706,117	/	0.1146	=	49,803,501	0.16
Less DSL	1,828,707	/	0.1146	=	15,961,115	
System NOI	35,000,000	/	0.1146	=	305,483,115	

COST APPROACH

Plant in Service	$566,897,345
Construction WIP	2,998,765
Non-Op Plant	
Subtotal	569,896,110
Miscellaneous Physical Property	0
Materials and Supplies	643,038
Total Operating Property	570,539,148
Less Depreciation Reserve:	
Depreciation & Amortization Reserve	430,436,663
Amortization Reserve	0
Depreciation Reserve	0
Total Depreciation Reserves & Plant Adjustments	430,436,663
NET BOOK	140,102,485
LESS: Software @ Net	0
INDICATED OBSOLESCENCE	150,000,000
COST APPROACH INDICATOR (INCLUDING INTANGIBLES)	290,102,485
Other Intangibles (trade name from D&T Appraisal)	9,300,000
Work Force	5,000,000
Buildings	24,099,934
COST APPROACH (EXCLUDING INTANGIBLES)	251,702,551

FINAL VALUE ESTIMATE

Income Approach Estimate (Excluding Intangibles)	$239,718,500
Cost Approach Estimate (Excluding Intangibles)	251,702,551
AUS RCNLD STUDY	$240,679,972
Income Approach System (Include Intangibles)	$305,483,115
Cost Approach (Including Intangibles)	290,102,485

After careful consideration of this information, the total system value of SAMPLE COMPANY A excluding intangibles is as follows:

FINAL VALUE ESTIMATE	$240,000,000
FINAL VALUE ESTIMATE SYSTEM (Including Intangibles)	$305,483,115
MARKET VALUE TO COST	42.07%
MARKET VALUE TO NB	171.30%

* ACKNOWLEDGEMENT OF NEW VALUE FOR AD VALO
THE ABOVE LISTED NEW VALUES ARE RECOMMENDED BY THE REM TAXATION *
DISTRICT AND ACCEPTED BY THE AGENT/OWNER FOR THEXTA APPRAISER FOR THE
THE AGENT/OWNER HEREBY WITHDRAWS PROTEST AND WAIVES PAYER AS 2010 VALUES.
THE RIGHT TO FURTHER
NOTIFICATION OF VALUES.
TO BE VALID THIS SIGN-OFF MUST BE EXECUTED AND RETU
RNED TO CAPITOL
BY MIDNIGHT PRIOR TO YOUR ARB HEARING.

District	Capitol	Taxpayer/Agent	ARB
Date	Date	Date	Date

ALLOCATION

(A)	Total System Value		$240,000,000
(B)	Texas Utility Plant in Service	$566,897,345	
(C)	System Gross Utility Plant	$566,897,345	
(D)	Texas Apportionment Factor (B)/(C)		100.00%
(E)	Texas Net Utility Plant	$140,102,485	
(F)	System Net Utility Plant	$140,102,485	
(G)	Texas Apportionment Factor (E)/(F)		100.00%
(H)	Average Apportionment Factor [(D)+(G)]/2		100.00%
(I)	Texas Value (H) * Total Market Value		$240,000,000
(J)			
(K)	Buildings & Land		$24,099,934
(L)	Total Land and Buildings (J)+(K)		$24,099,934
(M)	Original Cost		$570,539,148
(N)	Percentage Attributable to Land and Buildings (L)/(M)		4.22%
	Other Intangibles (trade name from D&T Appraisal)		9,300,000
	Work Force		5,000,000
	Value to Allocate [(I)-(I*N)]		$215,562,248
	Total Rendered Value		171,000,000
	ratio of Value to Allocate to Rendered Value		1.2606
	Ratio of Value to Allocate to Original cost		0.3782

NET OPERATING INCOME ATTRIBUTED TO CONSTRUCTION WORK IN PROGRESS

(A) Total Construction work in progress	$2,998,765
Less:	
(B) Short term plant in rate base	$0
(C) Modernization - Long term plant replacing plant in rate base	$2,998,765
(D) Construction Work in Progress not in rate base	$0
(E) Capitalization Rate	11.46%
(F) Present value of (D) discounted for one period at capitalization rate	$0
(G) Net operating income attributed to construction work in progress adjusted for 80% market penetration	$0

COST APPROACH OBSOLESCENCE

(A)	Total Net Plant In Service	$136,460,682
(B)	Required Rate of Return	11.46%
(C)	Prior 3 Year's Net Operating Income - Avg.	34,919,785
(D)	Required Net Operating Income (A)*(B)	$15,634,657
(E)	Income Shortfall (D)-(C)	($19,285,128)
(F)	Capitalization Rate	11.46%
(G)	Indicated Obsolescence	($168,322,312)

Method 2

(A)	Projected Net Operating Income	35,000,000
(B)	Total Net Plant In Service	$136,460,682
(C)	Rate of Return (A) / (B)	25.65%
(D)	Expected Rate of Return (Capitalization Rate)	11.46%
(E)	Percent Good (C)/(D)	223.86%
(F)	Percent Obsolescence Equals (100.00%) - (E)	-123.86%
(G)	Total Economic Obsolescence (B)*(F)	($169,022,433)
	SAY	(150,000,000)

Capital Charge - the annual return required on all corporate assets used in the
production of the economic income associated with the subject intangible asset.

Net Plant In Service	Cost of Capital		Required Return
144,624,554	11.46%	=	$ 16,570,014

Vertical Svces Revenue (VS NOI / co. exp ratio)	Total Operating Revenues	Percent of VS Revenue
14,428,016	172,550,486	8.36%

Allocated Capital Charge on Supporting Assets	$1,385,522
Estimated Vertical Services NOI	7,091,639
Vertical Services NOI Less Capital Charge	$5,706,117

2010

DOCUMENT 9D

SAMPLE ELECTRIC COOP COMPANY

UNIT APPRAISAL

Unit # 000

Appraiser

DATA YEAR: 2010

INCOME APPROACH

YEAR	NET OPERATING INCOME	NOI GROWTH	NET PLANT IN SERVICE	NPIS GROWTH	NOI/NPIS NOI - CURR YR NPIS - PRV YR
2004	4,625,201		81,787,622		
2005	5,661,681	0.2241	85,798,675	0.0490	0.0692
2006	4,748,314	-0.1613	92,154,509	0.0741	0.0553
2007	4,460,508	-0.0606	100,759,381	0.0934	0.0484
2008	4,928,287	0.1049	109,974,664	0.0915	0.0489
2009	4,458,440	-0.0953	115,898,957	0.0539	0.0405

MOST RECENT YEAR			4,458,440
THREE YEAR AVERAGE			4,615,745
FIVE YEAR AVERAGE			4,851,446
THREE YEAR WEIGHTED AVERAGE			4,615,400
FIVE YEAR WEIGHTED AVERAGE			4,703,012
FIVE YR. AVG. RETURN ON NPIS		0.0525	6,082,869
LIN. REGRESS. ON NOI	CORR. COEFF. =	(0.39)	4,183,493
LIN. REGRESS. ON NOI/NPIS	CORR. COEFF. =	(0.62)	4,261,525

PROJECTED TYPICAL NET OPERATING INCOME	3,700,000
NET INCOME ATTRIBUTABLE TO CWIP (SEE BELOW)	0
TOTAL NET INCOME TO CAPITALIZE	3,700,000
CAPITALIZATION RATE	0.1398
VALUE INDICATED BY INCOME APPROACH	26,460,653

INCOME ATTRIBUTABLE TO CONSTRUCTION WORK IN PROGRESS

CONSTRUCTION WORK IN PROGRESS			2009		0
DISCOUNTED AT:	0.1398	FOR	1	YEAR(S)	0
PROJECTED NET INCOME FROM CWIP					0

COST APPROACH

TOTAL UTILITY PLANT IN SERVICE (C1)	146,384,363
CONSTRUCTION WORK IN PROGRESS (C2)	0
TOTAL UTILITY PLANT	146,384,363
DEPRECIATION (C4)	30,485,407
NET UTILITY PLANT	115,898,957
MATERIALS & SUPPLIES (C21)	179,002
NET INVESTMENT	115,719,955
ECONOMIC OBSOLESCENCE (SEE BELOW)	89,821,691
COST APPROACH INDICATOR OF VALUE	25,898,263

CALCULATION OF ECONOMIC OBSOLESCENCE

HISTORICAL RATE OF RETURN (5 YEAR AVG.)	0.0525
CURRENT DESIRED RATE OF RETURN	0.1398
INDICATED FRACTION NON-OBSOLESCENT	0.3753
MOST RECENT RATE OF RETURN	0.0405
CURRENT DESIRED RATE OF RETURN	0.1398
INDICATED FRACTION NON-OBSOLESCENT	0.2899
PROJECTED RATE OF RETURN	0.0319
CURRENT DESIRED RATE OF RETURN	0.1398
INDICATED FRACTION NON-OBSOLESCENT	0.2283
APPRAISER'S OPINION OF FRACTION NON-OBSOLESCENT	0.2250
FRACTION OBSOLETE	0.7750
ECONOMIC OBSOLESCENCE	89,821,691

CORRELATION

INCOME APPROACH INDICATOR OF VALUE	$26,460,653
COST APPROACH INDICATOR OF VALUE	$25,898,263
APPRAISER'S OPINION OF MARKET VALUE	$26,000,000

MARKET VALUE/ ORIGINAL COST	0.1776
MARKET VALUE/ NET BOOK VALUE	0.2243

* ACKNOWLEDGEMENT OF NEW VALUE FOR AD VALOREM TAXATION *** *

THE ABOVE LISTED NEW VALUES ARE RECOMMENDED BY THE APPRAISER FOR THE DISTRICT AND ACCEPTED BY THE AGENT/OWNER FOR THE TAXPAYER AS 2010 VALUES. THE AGENT/OWNER HEREBY WITHDRAWS PROTEST AND WAIVES THE RIGHT TO FURTHER NOTIFICATION OF VALUES.

TO BE VALID THIS SIGN-OFF MUST BE EXECUTED AND RETURNED TO CAPITOL BY MIDNIGHT PRIOR TO YOUR ARB HEARING.

DISTRICT	CAPITOL	TAXPAYER/AGENT	ARB
DATE	DATE	DATE	DATE

ALLOCATION

DISTRIBUTION PLANT

ORIGINAL COST OF DISTRIBUTION SYSTEM (E14E)	122,565,286
ORIGINAL COST OF LAND AND LAND RIGHTS (E1E)	123,409
ORIGINAL COST OF STRUCTURES AND IMPROVEMENTS (E2E)	916,416
ORIGINAL COST OF STATION EQUIPMENT (E3E)	11,720,471
DIST. PLANT EXCL. SUBSTATIONS AND LAND	109,804,991
MARKET VALUE/ ORIGINAL COST	0.1776
MARKET VALUE OF DIST. EXCL. SUBSTATIONS AND LAND	19,502,969

TYPE	MARKET VALUE	NO. UNITS		MKT VAL/UNIT
METERS	19,502,969	31,056	(R10L)	$628
MI. OF LINE	19,502,969	4,217	(B6B+B7B)	$4,625

TRANSMISSION PLANT

ORIGINAL COST OF TRANSMISSION SYSTEM (E33E)	11,818,671
ORIGINAL COST OF LAND & LAND RIGHTS (E26E)	16,336
ORIGINAL COST OF STRUCTURES AND IMPROVEMENTS (E27E)	170,820
ORIGINAL COST OF STATION EQUIPMENT (E28E)	4,458,909
TRANS. PLANT EXCL. SUBSTATIONS AND LAND	7,172,606
MARKET VALUE/ ORIGINAL COST	0.1776
MARKET VALUE OF TRANS. EXCL. SUBSTATIONS AND LAND	1,273,960
MILES OF TRANSMISSION LINE (B5B)	104
MARKET VALUE PER MILE OF LINE	$12,281

SUBSTATIONS

ORIGINAL COST OF SUBSTATIONS - DIST.	12,636,887
ORIGINAL COST OF SUBSTATIONS - TRANS.	4,629,729
ORIGINAL COST OF SUBSTATIONS - TOTAL	17,266,616
MARKET VALUE/ ORIGINAL COST	0.1776
MARKET VALUE OF SUBSTATIONS	3,066,803
TOTAL SUBSTATION KVA CAPACITY	269,025
MARKET VALUE PER KVA	$11

CAP RATE

	COST OF EQUITY	
MODIFIED DCF - DIVIDEND YIELD	Ke = (Div/P) + G	0.1630
DIVIDEN / PRICE = ((CASH PATRONAGE + REDEMPTIONS) / TOTAL PATRONAGE CAPITAL)		0.1571
GROWTH RATE = [1 - (CASH PATRONAGE / NET INCOME)]* (NET INCOME / PATRONAGE CAPITAL)		-0.0570
GROWTH RATE - GROWTH OF NPIS		0.0724
GROWTH RATE - GROWTH OF NOI		0.0023
CALCULATED GROWTH RATE		0.0059
CASH PATRONAGE		7,000,090
REDEMPTIONS		0
TOTAL PATRONAGE CAPITAL		44,570,184
NET INCOME		4,458,440
MODIFIED DCF - EARNINGS	Ke = (E/P) + G	0.1059
NET INCOME		4,458,440
TOTAL PATRONAGE CAPITAL		44,570,184
CALCULATED GROWTH RATE		0.0059
BUILD UP METHOD	Ke = Rf + Rp + SIZE PREMIUM	0.1570
RISK FREE RATE (TREASURY)		0.0400
EQUITY RISK PREMIUM (PRATT / WASATA)		0.0550
SIZE PREMIUM (IBBITSONS)		0.0620
MODIFIED CAPM	Ke = Rf + (b * ERP)	0.1391
RISK FREE RATE (TREASURY)		0.0400
EQUITY RISK PREMIUM (PRATT / WASATA)		0.0550
BETA (SEE BELOW)		1.8024
BETA		
RETURN ON ASSETS		0.0525
S & P AVERAGE RETURN ON ASSETS		0.0946
CALCULATED BETA		1.8024
AVERAGE COST OF EQUITY		0.1413
OPINION OF COST OF EQUITY		0.1413
	COST OF DEBT	
ELECTRIC UTILITY BOND		0.0818
COST OF DEBT		0.0818
	CAPITAL STRUCTURE	
TOTAL DEBT		61,388,492
TOTAL ASSETS		133,029,617
PERCENT DEBT		0.4615
PERCENT EQUITY		0.5385

WEIGHTED COST OF CAPITAL

	CAPITAL STRUCTURE	COST	WEIGHTED COST	FLOTATION COST	ADJ WEIGHTED COST
EQUITY	0.5385	0.1413	0.0761	0.0360	0.0789
DEBT	0.4615	0.0818	0.0377	0.0150	0.0383
					0 .1173

2010

DOCUMENT 9E

SAMPLE TELEPHONE COOP COMPANY

APPRAISAL

UNIT # 000

Appraiser

DATA YEAR: 2010

INCOME APPROACH

NOI PROJECTION NO. 1		
NET OPERATING REVENUES (B7B)	2009	$3,585,327
NET OPERATING REVENUES (B7B)	2008	$3,606,611
NET OPERATING REVENUES (B7B)	2007	$3,263,862
PROJECTED NET OPERATING REVENUES		$3,485,267
TYPICAL INVESTOR-OWNED TELEPHONE CO. EXPENSE RATIO		0.8100
PROJECTED EXPENSES		$2,823,066
PROJECTED NOI BASED ON TYPICAL INVESTOR-OWNED EXP. RATIO		$662,201
NOI PROJECTION NO. 2		
NET PLANT IN SERVICE 2010		$7,324,320
TYPICAL INVESTOR-OWNED TEL. CO. RETURN RATE ON NPIS		0.1010
PROJECTED NOI BASED ON INVESTOR-OWNED RETURN RATE		$739,756
NOI PROJECTION NO. 3		
NET OPERATING REVENUES (B7B)	2010	$3,585,327
TOTAL OPERATION & MAINTENANCE EXPENSE (B14B)		$2,873,408
TOTAL OPERATING TAXES (B20B)		$74,428
NET OPERATING INCOME BEFORE FED. INCOME TAXES	2010	$637,491
NET OPERATING INCOME BEFORE FED. INCOME TAXES	2009	$861,211
NET OPERATING INCOME BEFORE FED. INCOME TAXES	2008	$1,848,531
PROJECTED NOI BEFORE FEDERAL INCOME TAXES		$1,354,871
PROJECTED EFFECTIVE FEDERAL INCOME TAX RATE		0.00
PROJECTED NOI AFTER FEDERAL INCOME TAXES		$1,354,871

INCOME PROJECTIONS

NOI PROJECTION NO. 1	$739,756
NOI PROJECTION NO. 2	$739,756
NOI PROJECTION NO. 3	$1,354,871
APPRAISER'S OPINION	$900,000
INCOME ATTRIBUTABLE TO CWIP (SEE BELOW)	$0
TOTAL INCOME TO CAPITALIZE	$900,000
CAPITALIZATION RATE	0.1322
INCOME APPROACH INDICATOR OF VALUE	$6,807,893

INCOME ATTRIBUTABLE TO CONSTRUCTION WORK IN PROGRESS

CONSTRUCTION WORK IN PROGRESS				2010	$0
DISCOUNTED AT:	0.1322	FOR	1	YEAR(S)	$0
TYPICAL INVESTOR-OWNED ELECTRIC CO. RETURN RATE ON NPIS					0.1010
PROJECTED NET INCOME FROM CWIP					$0

COST APPROACH

TELECOMMUNICATIONS PLANT-IN-SERVICE (A20)	$12,539,923
PROPERTY HELD FOR FUTURE USE (A21)	$0
CONSTRUCTION WORK IN PROGRESS (A22)	$0
TOTAL UTILITY PLANT	$12,539,923
DEPRECIATION (A24)	$5,215,603
NET UTILITY PLANT	$7,324,320
MATERIALS AND SUPPLIES (A7+A8)	$200,601
NET INVESTMENT	$7,524,921
PERCENT NON-OBSOLETE (SEE BELOW)	0.9000
COST APPROACH INDICATOR OF VALUE	$6,772,429

CALCULATION OF ECONOMIC OBSOLESCENCE

RETURN RATE BASED ON NOI PROJECTION NO. 1	
CURRENT DESIRED RATE OF RETURN	0.1010
INDICATED FRACTION NON-OBSOLETE	0.1322
	0.7640
RETURN RATE BASED ON NOI PROJECTION NO. 2	
CURRENT DESIRED RATE OF RETURN	0.1010
INDICATED FRACTION NON-OBSOLETE	0.1322
	0.7640
RETURN RATE BASED ON NOI PROJECTION NO. 3	
CURRENT DESIRED RATE OF RETURN	0.1850
INDICATED FRACTION NON-OBSOLETE	0.1322
	1.3993
RETURN RATE BASED ON PROJECTED NOI	
CURRENT DESIRED RATE OF RETURN	0.1229
INDICATED FRACTION NON-OBSOLETE	0.1322
	0.9295
CO-OP'S NET PLANT / ORIG COST	0.5841
TYPICAL I.O.U. NET PLANT / ORIG COST	0.6230
CO-OP'S IOU-ADJUSTED NET PLANT / ORIG COST	0.9375
TYPICAL I.O.U. NET PLANT / MARKET VALUE	0.8250
CO-OP'S I.O.U.-ADJUSTED FRACTION NON-OBSOLETE	0.7735
TYPICAL INVESTOR-OWNED ELECTRIC PERCENT NON-OBSOLETE	0.8250
COMPTROLLER'S PERCENT NON-OBSOLETE PRIOR YEAR	1.1375
APPRAISER'S OPINION OF FRACTION NON-OBSOLESCENT	0.9000

CORRELATION

INCOME APPROACH INDICATOR OF VALUE	$6,807,893
COST APPROACH INDICATOR OF VALUE	$6,772,429
APPRAISER'S OPINION OF MARKET VALUE	$6,800,000
MARKET VALUE/ ORIGINAL COST	0.5337
MARKET VALUE/ NET BOOK VALUE	0.9037

ALLOCATION

CENTRAL OFFICE EQUIPMENT

ORIGINAL COST OF CENTRAL OFFICE SWITCHING (D2E)	$1,193,274
ORIG. COST OF OPERATOR SYSTEMS (D3E)	$0
ORIG. COST OF CENTRAL OFFICE TRANSMISSION (D4E)	$683,810
ORIGINAL COST OF CENTRAL OFFICE EQUIPMENT	$1,877,084
ALLOCATED CWIP	$0
TOTAL ORIGINAL COST	$1,877,084
MARKET VALUE/ ORIGINAL COST	0.5337
MARKET VALUE OF CENTRAL OFFICE EQUIPMENT	$1,001,856
NO. CENTRAL OFFICE EQUIPMENT ACCESS LINES (GET+GFT)	2,907
VALUE PER COE ACCESS LINE	$345

MAIN STATIONS

ORIGINAL COST OF INFOR ORIG/TERM ASSETS (D5E)	$0
ORIG. COST OF CABLE & WIRE FACILITIES (D6E)	$10,380,881
ORIGINAL COST OF OTHER TANGIBLE ASSETS (D7E)	$0
TOTAL OUTSIDE PLANT ORIGINAL COST	$10,380,881
ALLOCATED CWIP	$0
TOTAL ORIGINAL COST	$10,380,881
MARKET VALUE/ ORIGINAL COST	0.5337
MARKET VALUE OF OUTSIDE PLANT	$5,540,588
TOTAL NO. MAIN STATIONS (C4C)	2,907
MARKET VALUE PER MAIN STATION	$1,906

Document 9F

V A L U A T I O N O P I N I O N

2010 PRELIMINARY REPORT

OF

FACILITIES AT

ABC LARGE INDUSTRIY COMPANY

V A L U A T I O N S U M M A R Y

REALTY IMPROVEMENTS	17,389,600
PERSONAL PROPERTY	17,623,800
TOTAL PRESENT WORTH, EXCLUDING LAND	35,013,400

CERTIFICATION: THIS APPRAISAL IS INTENDED TO REFLECT THE FAIR MARKET VALUE OF THE REALTY IMPROVEMENTS AND PERSONAL PROPERTY FOR SUBJECT PROPERTY, EXCLUDING LAND, AS OF JANUARY 1, 2010. THIS OPINION IS TO BE USED BY OUR CLIENT, TEXAS APPRAISAL DISTRICT, ITS CHIEF APPRAISER AND A.R.B., IN THEIR CONSIDERATIONS OF MARKET VALUE FOR PURPOSES OF AD VALOREM TAXATION. OWNERSHIP AND SITUS ARE NOT ASSURED.

APPRAISED BY:

APPRAISER, ENGR.
CAPITOL APPRAISAL GROUP, LLC

PRINTED: 10/08/10 12:04:10

ABC LARGE INDUSTRIY COMPANY
2010 PRELIMINARY REPORT

REALTY IMPROVEMENTS VALUATION SUMMARY

CATEGORY	REPLACEMENT COST	VALUATION FACTOR	PRESENT WORTH
1. PROCESS GROUP	49,590,000	.194	9,598,100
2. UTILITIES	19,340,100	.183	3,539,500
3. RECEIVING, SHIPPING, AND STORAGE	6,942,600	.182	1,261,400
4. SERVICE FACILITIES.	11,681,200	.184	2,144,400
5. GENERAL BUILDINGS	4,408,000	.192	846,200
6. OFF SITE FACILITIES			
7. RESEARCH AND DEVELOPMENT			
SUB-TOTAL	91,961,900		17,389,600
8. CONSTR. IN PROGRESS			
9. OUT OF SERVICE	22,040,000	.000	
10. NEW UNITS			
SUB-TOTAL	22,040,000		
IMPROVEMENTS TOTAL	114,001,900		17,389,600

PRINTED: 10/08/10 12:04:10

ABC LARGE INDUSTRIY COMPANY
2010 PRELIMINARY REPORT

PERSONAL PROPERTY VALUATION SUMMARY

CATEGORY	REPLACEMENT COST	VALUATION FACTOR	PRESENT WORTH
1. AUTOS & TRUCKS	2,360,000	.430	1,014,800
2. FF&E	250,000	.485	121,300
3. COMPUTERS	150,000	.143	21,500
4. SUPPLIES & PARTS	1,026,000	.750	769,500
5. MOB MACH/TOOLS	327,800	.600	196,700
6. INVENTORY	15,500,000	1.000	15,500,000
PERSONAL PROPERTY	19,613,800		17,623,800

PRINTED: 10/08/10 12:04:10

THE OPERABLE FACILITY HAS A SERVICE LIFE OF 27.8 YEARS AND THE DOLLAR AVERAGE REMAINING LIFE IS 1.1 YEARS THE ESTIMATED INTEREST RATE FOR AN INVESTMENT IN THIS TYPE OF PLANT IS 8.6%. NORMALLY, A PLANT IN THIS RANGE OF INVESTMENT WOULD BE LOCATED ON A SITE VALUED AT $ 8,110,000.

VALUATION SUMMARY

TYPE VALUE	VALUE	CONSIDERATION
REPLACEMENT	114,001,900	
PHYSICAL	39,900,600	74,101,300
FUNCTIONAL	21,733,500	18,167,100
LOC & EXT OBSO	17,389,600	4,343,900

THE PERSONAL PROPERTY INDEXES FOR THIS PLANT ARE:

	CLASSIFICATION	I	B	F
1.	AUTOS & TRUCKS	2.3600	1,000.0000	.4300
2.	FF&E	.2500	1,000.0000	.4850
3.	COMPUTERS	.1500	1,000.0000	.1430
4.	SUPPLIES & PARTS	1.2000	.7500	.7500
5.	MOB MACH/TOOLS	1.1500	.2500	.6000
6.	INVENTORY	15.5000	1,000.0000	1.0000
	PROCESS UNITS	20.0000	20.0000	.0000
	OVERALL PLANT FACTORS	123-999	1.0000	1.1020
				.8000

DOCUMENT 9G

OIL LSE Sample #1-Smaller

MAP111
10/06/10 13.55

C A P I T O L A P P R A I S A L G R O U P , I N C .
DETAILED MINERAL APPRAISAL
INCOME APPROACH: DNCF TECHNIQUE

CLIENT: 777 SAMPLE COUNTY APPR DIST RRC: 99 777011 WELL: PRIMARY PRODUCT: OIL APPRAISAL AS OF: 10/01/01

FIELD (RES): 99999 999
IND OPERATOR: 999999 NOMINATOR NOT REQUIRED / SWR 3
LEASE NAME: A E SMITH

COUNTY: 777

COMMENT: SAMPLE **OIL LSE #1-SML** MODIFICATION USER: CHAR

HISTORICAL PRODUCTION:

DATE OF FIRST PRODUCTION: 41/10/01

DATE	OIL (BBL)	GAS (MCF)	WATER(E)-B/D	-WC-WT	FLOW	LIFT	WELLS
PRIOR	1123821	162					
1999	16133					6	6
2000	14603					6	6
2001	13668					6	6
2002	10161					6	6
2003	9016					5	5
2004	7720					5	5
2005	8922					5	5
2006	9071					5	5
2007	11892					5	5
2008	13024					5	5
JAN	949					5	5
FEB	673					5	5
MAR	1115					5	5
APR	1063					5	5
MAY	1003					5	5
JUN	936					5	5
JUL	841					6	6
AUG	577					6	6
SEP	791					6	6
OCT	924					7	7
NOV	855					7	7
DEC	1400					7	7
2009	11127					7	7
TOTAL	1249158	162					

PROJECTION PARAMETERS:

PROJECTION DATE: 11/01/01
ANNUAL OIL PRODUCTION: 11127
ANNUAL GAS PRODUCTION:
NUMBER OF PRODUCING WELLS: 7

LIMIT DATE: 00/00/00
OIL RESERVE LIMIT:
GAS RESERVE LIMIT:
NUMBER OF INJECTION WELLS: 1

DECLINE PARAMETERS:

----CALCULATED PARAMETERS-----			-----APPRAISER PARAMETERS-----				
	OIL	GAS	P	START-RATE	DECL--	N-FACT	MOS
DATE:	07/07/01	07/07/01	O	45.0	25.00		12
DAILY-A:	30.5		B		15.00		
DECL--:	35.53	35.53					
N-FACT:							

SECONDARY PRODUCT RATIO: SECONDARY PRODUCT RATIO:

CLIENT: 777 SAMPLE COUNTY APPR DIST RRC: 99 777011 WELL: PRIMARY PRODUCT: OIL APPRAISAL AS OF: 10/01/01

FIELD (RES): 99999 999 COUNTY: 777 MODIFICATION DATE:
IND OPERATOR: 999999 NOMINATOR NOT REQUIRED / SWR 3 MODIFICATION TIME:
LEASE NAME: A E SMITH COMMENT: SAMPLE OIL LSE #1-SML MODIFICATION USER: CHAR

ECONOMIC PARAMETERS:							
OIL PRICE:	94.09	PRODUCING WELLS:	7	BASE DISCOUNT RATE:	1.1300		
OIL GRAVITY:	28.0	INJECTION WELLS:	1	AD VALOREM TAX BURDEN:	2.00		
OIL GRAVITY ADJUSTMENT:		DEPTH:	2600	ECONOMIC LIFE:	19		
GAS PRICE:	10.04	OPERATING COST ($/WELL):	6378	P-TO-I (7/8-1/8):	4.7	4.8	
GAS PRICE PARITY:	1.00	*** SECTION 22.27 RESTRICTION ***		PAYOUT (7/8-1/8):	4.7	4.8	
		EQUIPMENT COST ($/WELL):	8269	R/P RATIO (OIL-GAS):	6.0		

CASH FLOW ANALYSIS:

START	-----PRODUCTION-----		------PRODUCT PRICES-----				-7/8 REVENUE(M$)-		---OP COST(M$)---		--UNDISC INCOME--		--DISCOUNTED INCOME--	
DATE	OIL (BBL)	GAS (MCF)	OIL	NET	GAS	NET	OIL	GAS	DIRECT	CAP EXP	7/8(M$)	1/8(M$)	7/8($)	1/8($)
10/01/01	14275		35.19	33.57	6.06	5.61	419		45		375	60	349376	55858
11/01/01	11372		40.69	38.82	6.61	6.11	386		42		344	55	278830	44746
12/01/01	9669		50.59	48.26	7.49	6.93	408		42		366	58	257988	41128
13/01/01	8239		65.98	62.94	8.26	7.64	454		45		409	65	250900	39744
14/01/01	6984		74.78	71.34	9.36	8.66	436		46		390	62	207980	33205
15/01/01	5938		83.57	79.73	10.46	9.68	414		47		367	59	170153	27437
16/01/01	5045		92.37	88.12	10.94	10.12	389		49		340	56	137204	22403
17/01/01	4301		101.61	96.94	11.24	10.40	365		50		315	52	110322	18270
18/01/01	3645		105.67	100.81	11.53	10.67	322		52		270	46	82274	14002
19/01/01	3097		108.84	103.83	11.81	10.92	281		53		228	40	60487	10655
20/01/01	2635		111.56	106.43	12.09	11.18	245		55		191	35	43937	8080
21/01/01	2245		113.79	108.56	12.36	11.43	213		56		157	30	31436	6106
22/01/01	1902		114.93	109.64	12.62	11.67	182		58		124	26	21675	4543
23/01/01	1617		116.08	110.74	12.87	11.90	157		60		97	22	14676	3392
24/01/01	1374		117.24	111.85	13.11	12.13	134		62		73	19	9598	2532
25/01/01	1173		118.41	112.96	13.34	12.34	116		63		52	17	6010	1898
26/01/01	993		119.59	114.09	13.56	12.54	99		65		34	14	3361	1411
27/01/01	844		120.79	115.23	13.77	12.74	85		67		18	12	1537	1053
28/01/01	718		122.00	116.39	13.97	12.92	73		69		4	10	282	787
	86066		<====== SUB-TOTAL ======>				5180		1027		4153	740	2038026	337250
	86066		<====== TOTAL ======>				5180		1027		4153	740	2038026	337250
							EQUIPMENT ADJUSTMENT:				58		3793	
							VALUE AT BASE DISCOUNT RATE:						2041819	337250
							VALUE AT MAF ADJUSTMENT:	94/90					1919309	317015
							SECTION 23.175 VALUE:						1764393	288734
							TOTAL APPRAISED VALUE:						1764393	288734
							AVERAGE ANNUAL ROR:				20		20	

	IN PLACE	DAILY AVG
7/8 $/BBL:	23.43	44810
7/8 $/MCF:		
7/8 $/BOE:	23.43	44810

DIVISION ORDER TOTAL WORKING INTEREST & VALUE: .825000 1648900
*** SECTION 22.27 RESTRICTION ***

JURISDICTIONS:		
	SAMPLE COUNTY	1.0000
	SAMPLE ISD	1.0000

CLIENT: 777 SAMPLE COUNTY APPR DIST RRC: 99 777011 WELL: PRIMARY PRODUCT: OIL APPRAISAL AS OF: 10/01/01

FIELD (RES): 99999 999
IND OPERATOR: 999999 NOMINATOR NOT REQUIRED / SWR 3
LEASE NAME: A E SMITH

COUNTY: 777

COMMENT: SAMPLE OIL LSE #1-SML

MODIFICATION DATE:
MODIFICATION TIME:
MODIFICATION USER: CHAR

DATE	OIL(BBL)	GAS(MCF)	WLS
PRIOR	1123821	162	
1999	16133		6
2000	14603		6
2001	13668		6
2002	10161		6
2003	9016		5
2004	7720		5
2005	8922		5
2006	9071		5
2007	11892		5
2008	13024		5
2009	11127		7
2010	13682		

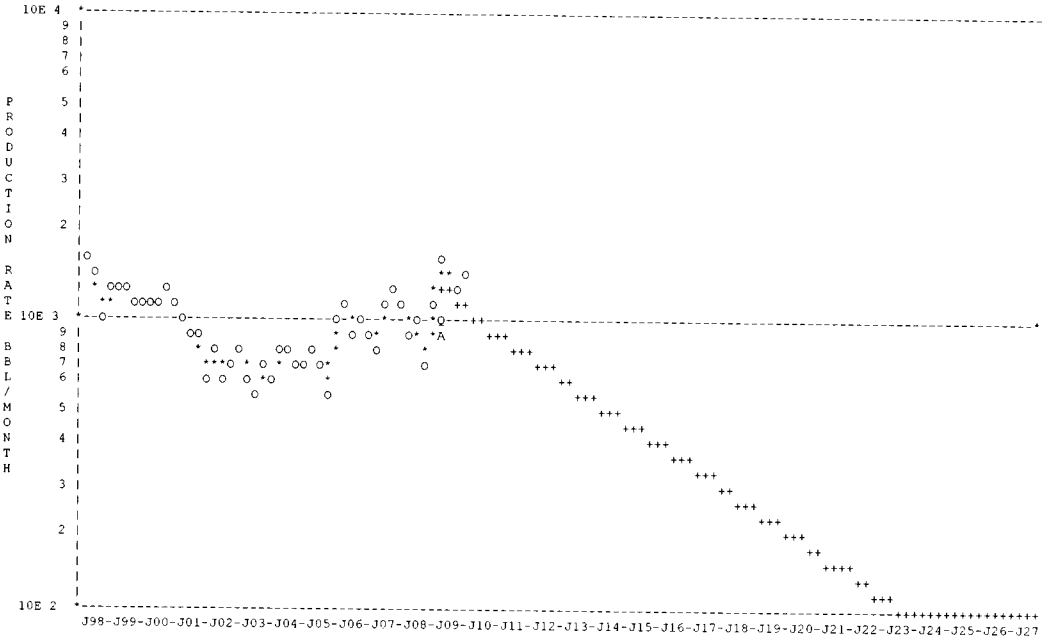
-- 2009 MONTHLY PRODUCTION -- MON	OIL(BBL)	GAS(MCF)	WLS
JAN	949		5
FEB	673		5
MAR	1115		5
APR	1063		5
MAY	1003		5
JUN	936		5
JUL	841		6
AUG	577		6
SEP	791		6
OCT	924		7
NOV	855		7
DEC	1400		7

CALC DECLINE:	OIL	GAS
DATE:	07/07/01	07/07/01
DAILY-A:	30.5	
DECL--:	35.53	35.53
N-FACT:		

----- APPRAISER DECLINE ------

P	START-RATE	DECL--	N-FACT	MOS
O	45.0	25.00		12
B		15.00		

-- 2010 MONTHLY PRODUCTION -- MON	OIL(BBL)	GAS(MCF)	WLS
JAN	1544		7
FEB	1484		7
MAR	1478		7
APR	1296		7
MAY	1326		7
JUN	1227		7
JUL	1267		7
AUG	1268		7
SEP	1352		7
OCT	1440		7
NOV			
DEC			



CAPITOL APPRAISAL GROUP, INC.
DETAILED MINERAL APPRAISAL
INCOME APPROACH: DNCF TECHNIQUE

CLIENT: 777 SAMPLE COUNTY APPR DIST RRC: 99 777011 WELL: PRIMARY PRODUCT: OIL APPRAISAL AS OF: 10/01/01

FIELD (RES): 99999 999
IND OPERATOR: 999999 NOMINATOR NOT REQUIRED / SWR 3
LEASE NAME: A E SMITH

COUNTY: 777

COMMENT: SAMPLE OIL LSE #1-SML

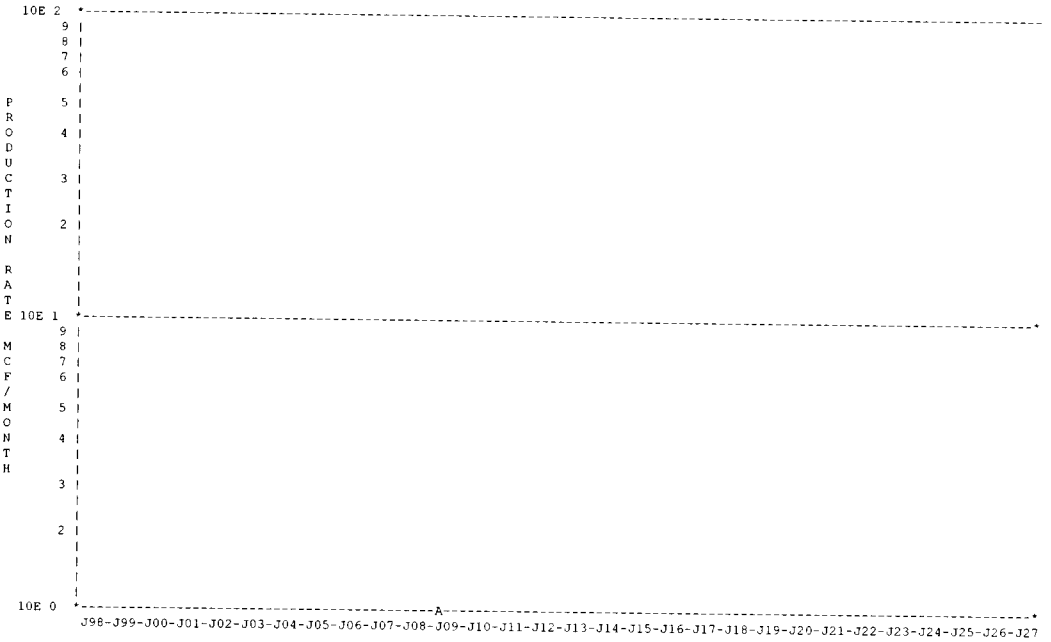
MODIFICATION DATE:
MODIFICATION TIME:
MODIFICATION USER: CHAR

DATE	OIL(BBL)	GAS(MCF)	WLS
PRIOR	1123821	162	
1999	16133		6
2000	14603		6
2001	13668		6
2002	10161		6
2003	9016		5
2004	7720		5
2005	8922		5
2006	9071		5
2007	11892		5
2008	13024		5
2009	11127		7
2010	13682		

-- 2009 MONTHLY PRODUCTION --			
MON	OIL(BBL)	GAS(MCF)	WLS
JAN	949		5
FEB	673		5
MAR	1115		5
APR	1063		5
MAY	1003		5
JUN	936		5
JUL	841		6
AUG	577		6
SEP	791		6
OCT	924		7
NOV	855		7
DEC	1400		7

CALC DECLINE:	OIL	GAS
DATE:	07/07/01	07/07/01
DAILY-A:	30.5	
DECL--:	35.53	35.53
N-FACT:		
----- APPRAISER DECLINE ------		
P START-RATE DECL--	N-FACT	MOS
O 45.0	25.00	12
B	15.00	

-- 2010 MONTHLY PRODUCTION --		
MON	OIL(BBL)	GAS(MCF) WLS
JAN	1544	7
FEB	1484	7
MAR	1478	7
APR	1296	7
MAY	1326	7
JUN	1227	7
JUL	1267	7
AUG	1268	7
SEP	1352	7
OCT	1440	7
NOV		
DEC		



DOCUMENT 9H

OIL LSE Sample #2-Larger

MAP111 C A P I T O L A P P R A I S A L G R O U P , I N C . PAGE 1
10/06/10 13.55 DETAILED MINERAL APPRAISAL
INCOME APPROACH: DNCF TECHNIQUE

CLIENT: 777 SAMPLE COUNTY APPR DIST RRC: 99 777002 WELL: PRIMARY PRODUCT: OIL APPRAISAL AS OF: 10/01/01

FIELD (RES): 99999 999 COUNTY: 777 MODIFICATION DATE:
IND OPERATOR: 999999 NOMINATOR NOT REQUIRED / SWR 3 MODIFICATION TIME:
LEASE NAME: HUGH KELKER COMMENT: OIL SAMPLE #2 --LG MODIFICATION USER: CHAR

HISTORICAL PRODUCTION:

DATE OF FIRST PRODUCTION: 48/06/01

DATE	OIL (BBL)	GAS (MCF)	WATER(E)-B/D	WC-WT	FLOW	LIFT	WELLS
	RAILROAD COMMISSION PRODUCTION						
PRIOR	16008540	3803197					
1999	46797	24076	94965	67	1	4	5
2000	32629	12793	77798	70	1	5	6
2001	31256	13091	33968	52	1	5	6
2002	28777	12535	31046	52	1	5	6
2003	26339	12354	24472	48	1	5	6
2004	27390	13510	31046	53	1	5	6
2005	28852	13754	33238	54	1	5	6
2006	29559	12400	23741	45	1	5	6
2007	20790	11571	1461	7	1	5	6
2008	22477	11550	2557	10	1	5	6
JAN	1694	869			1	5	6
FEB	1541	861			1	5	6
MAR	1566	809			1	5	6
APR	1504	931			1	5	6
MAY	2439	1565			1	5	6
JUN	1875	1169	3	1	1	5	6
JUL	1815	972	8	1	1	5	6
AUG	1932	1214			1	5	6
SEP	1999	740	69	2	1	5	6
OCT	2133	668	13	1	1	5	6
NOV	2446	1210			1	5	6
DEC	3162	1751			1	5	6
2009	24106	12759	33968	58	1	5	6
TOTAL	16327512	3953590					

PROJECTION PARAMETERS:

PROJECTION DATE: 11/01/01 LIMIT DATE: 00/00/00
ANNUAL OIL PRODUCTION: 24106 OIL RESERVE LIMIT:
ANNUAL GAS PRODUCTION: 12759 GAS RESERVE LIMIT:
NUMBER OF PRODUCING WELLS: 6 NUMBER OF INJECTION WELLS:

DECLINE PARAMETERS:

	CALCULATED PARAMETERS OIL	CALCULATED PARAMETERS GAS	P	APPRAISER PARAMETERS START-RATE	DECL--	N-FACT	MOS
DATE:	98/01/01	98/01/01	O	75.0	6.00		
DAILY-A:	66.0	34.9					
DECL--:	6.06	6.06					
N-FACT:							

SECONDARY PRODUCT RATIO: 529 SECONDARY PRODUCT RATIO:

CAPITOL APPRAISAL GROUP, INC.
DETAILED MINERAL APPRAISAL
INCOME APPROACH: DNCF TECHNIQUE

CLIENT: 777 SAMPLE COUNTY APPR DIST RRC: 99 777002 WELL: PRIMARY PRODUCT: OIL APPRAISAL AS OF: 10/01/01

FIELD (RES): 99999 999
IND OPERATOR: 999999 NOMINATOR NOT REQUIRED / SWR 3
LEASE NAME: HUGH KELKER

COUNTY: 777

COMMENT: OIL SAMPLE #2 --LG

MODIFICATION DATE:
MODIFICATION TIME:
MODIFICATION USER: CHAR

ECONOMIC PARAMETERS:

OIL PRICE:	94.09	PRODUCING WELLS:	6	BASE DISCOUNT RATE:	1.1300
OIL GRAVITY:	43.0	INJECTION WELLS:		AD VALOREM TAX BURDEN:	2.00
OIL GRAVITY ADJUSTMENT:		DEPTH:	8545	ECONOMIC LIFE:	42
GAS PRICE:	10.04	OPERATING COST ($/WELL):	15076	P-TO-I (7/8-1/8):	8.0 7.8
GAS PRICE PARITY:	1.00	*** SECTION 22.27 RESTRICTION ***		PAYOUT (7/8-1/8):	5.8 5.8
		EQUIPMENT COST ($/WELL):	14095	R/P RATIO (OIL-GAS):	15.4 15.3

CASH FLOW ANALYSIS:

START DATE	PRODUCTION OIL (BBL)	PRODUCTION GAS (MCF)	PRODUCT PRICES OIL	PRODUCT PRICES NET	PRODUCT PRICES GAS	PRODUCT PRICES NET	7/8 REVENUE(M$) OIL	7/8 REVENUE(M$) GAS	OP COST(M$) DIRECT	OP COST(M$) CAP EXP	UNDISC INCOME 7/8(M$)	UNDISC INCOME 1/8(M$)	DISCOUNTED INCOME 7/8($)	DISCOUNTED INCOME 1/8($)
10/01/01	26546	12349	35.19	33.57	6.06	5.61	780	61	90		750	120	699302	111950
11/01/01	24954	11601	40.69	38.82	6.61	6.11	848	62	86		824	130	667928	105372
12/01/01	23458	10898	50.59	48.26	7.49	6.93	991	66	86		971	151	684464	106436
13/01/01	22110	10266	65.98	62.94	8.26	7.64	1218	69	90		1196	184	733343	112666
14/01/01	20726	9617	74.78	71.34	9.36	8.66	1294	73	93		1274	195	679092	104091
15/01/01	19484	9032	83.57	79.73	10.46	9.68	1359	77	96		1340	205	621275	95094
16/01/01	18316	8487	92.37	88.12	10.94	10.12	1412	75	99		1389	212	559896	85663
17/01/01	17263	7995	101.61	96.94	11.24	10.40	1464	73	102		1435	220	503230	76976
18/01/01	16181	7489	105.67	100.81	11.53	10.67	1427	70	105		1393	214	424524	65202
19/01/01	15213	7037	108.84	103.83	11.81	10.92	1382	67	108		1342	207	355631	54884
20/01/01	14299	6610	111.56	106.43	12.09	11.18	1332	65	111		1285	199	296263	45977
21/01/01	13477	6226	113.79	108.56	12.36	11.43	1280	62	114		1228	192	246164	38439
22/01/01	12634	5831	114.93	109.64	12.62	11.67	1212	60	118		1154	182	201108	31661
23/01/01	11877	5479	116.08	110.74	12.87	11.90	1151	57	121		1087	173	164689	26152
24/01/01	11165	5148	117.24	111.85	13.11	12.13	1093	55	125		1022	164	134748	21601
25/01/01	10522	4848	118.41	112.96	13.34	12.34	1040	52	129		964	156	110439	17883
26/01/01	9863	4543	119.59	114.09	13.56	12.54	985	50	133		902	148	89881	14727
27/01/01	9272	4267	120.79	115.23	13.77	12.74	935	48	136		846	140	73304	12162
28/01/01	8716	4009	122.00	116.39	13.97	12.92	888	45	141		792	133	59707	10043
29/01/01	8215	3775	123.22	117.55	14.16	13.10	845	43	145		743	127	48712	8314
	314291	145507	<====== SUB-TOTAL ======>				22934	1228	2226		21937	3452	7353700	1145293
	95511	43638	<====== REMAINING ======>				10773	553	4554		6772	1618	196637	38698
	409802	189145	<====== TOTAL ======>				33707	1782	6780		28709	5070	7550337	1183991
							EQUIPMENT ADJUSTMENT:				85		223	
							VALUE AT BASE DISCOUNT RATE:						7550560	1183991
							VALUE AT MAF ADJUSTMENT:		00/00				7550560	1183991

	IN PLACE	DAILY AVG
7/8 $/BBL:	15.87	86710
7/8 $/MCF:	2.03	11011
7/8 $/BOE:	15.57	85013

SECTION 23.175 VALUE: 6026555 940986

TOTAL APPRAISED VALUE: 6026555 940986

AVERAGE ANNUAL ROR: 20 20

DIVISION ORDER TOTAL WORKING INTEREST & VALUE: .825000 5650160

*** SECTION 22.27 RESTRICTION ***

JURISDICTIONS: SAMPLE COUNTY 1.0000
SAMPLE ISD 1.0000

CAPITOL APPRAISAL GROUP, INC.
DETAILED MINERAL APPRAISAL
INCOME APPROACH: DNCF TECHNIQUE

CLIENT: 777 SAMPLE COUNTY APPR DIST RRC: 99 777002 WELL: PRIMARY PRODUCT: OIL APPRAISAL AS OF: 10/01/01

FIELD (RES): 99999 999
IND OPERATOR: 999999 NOMINATOR NOT REQUIRED / SWR 3
LEASE NAME: HUGH KELKER

COUNTY: 777

COMMENT: OIL SAMPLE #2 --LG

MODIFICATION DATE:
MODIFICATION TIME:
MODIFICATION USER: CHAR

DATE	OIL(BBL)	GAS(MCF)	WLS
PRIOR	16008540	3803197	
1999	46797	24076	5
2000	32629	12793	6
2001	31256	13091	6
2002	28777	12535	6
2003	26339	12354	6
2004	27390	13510	6
2005	28852	13754	6
2006	29559	12400	6
2007	20790	11571	6
2008	22477	11550	6
2009	24106	12759	6
2010	23694	13896	

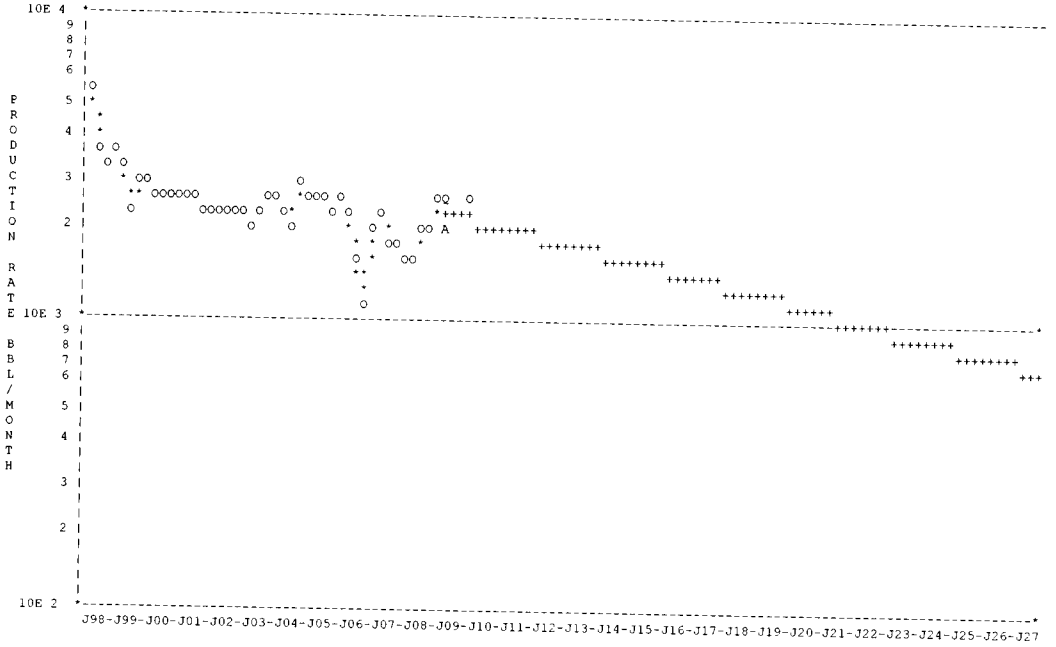
-- 2009 MONTHLY PRODUCTION --			
MON	OIL(BBL)	GAS(MCF)	WLS
JAN	1694	869	6
FEB	1541	861	6
MAR	1566	809	6
APR	1504	931	6
MAY	2439	1565	6
JUN	1875	1169	6
JUL	1815	972	6
AUG	1932	1214	6
SEP	1999	740	6
OCT	2133	668	6
NOV	2446	1210	6
DEC	3162	1751	6

CALC DECLINE:	OIL	GAS
DATE:	98/01/01	98/01/01
DAILY-A:	66.0	34.9
DECL--:	6.06	6.06
N-FACT:		

----- APPRAISER DECLINE ------

P	START-RATE	DECL-·	N-FACT	MOS
O	75.0	6.00		

-- 2010 MONTHLY PRODUCTION --			
MON	OIL(BBL)	GAS(MCF)	WLS
JAN	2829	1655	6
FEB	2189	1328	6
MAR	2309	787	6
APR	2623	1438	6
MAY	2364	1359	6
JUN	2114	1269	6
JUL	2271	1723	6
AUG	2336	1439	6
SEP	2120	1495	6
OCT	2539	1403	6
NOV			
DEC			



C A P I T O L A P P R A I S A L G R O U P , I N C .
DETAILED MINERAL APPRAISAL
INCOME APPROACH: DNCF TECHNIQUE

CLIENT: 777 SAMPLE COUNTY APPR DIST RRC: 99 777002 WELL: PRIMARY PRODUCT: OIL APPRAISAL AS OF: 10/01/01

FIELD (RES): 99999 999
IND OPERATOR: 999999 NOMINATOR NOT REQUIRED / SWR 3
LEASE NAME: HUGH KELKER

COUNTY: 777

COMMENT: OIL SAMPLE #2 --LG

MODIFICATION DATE:
MODIFICATION TIME:
MODIFICATION USER: CHAR

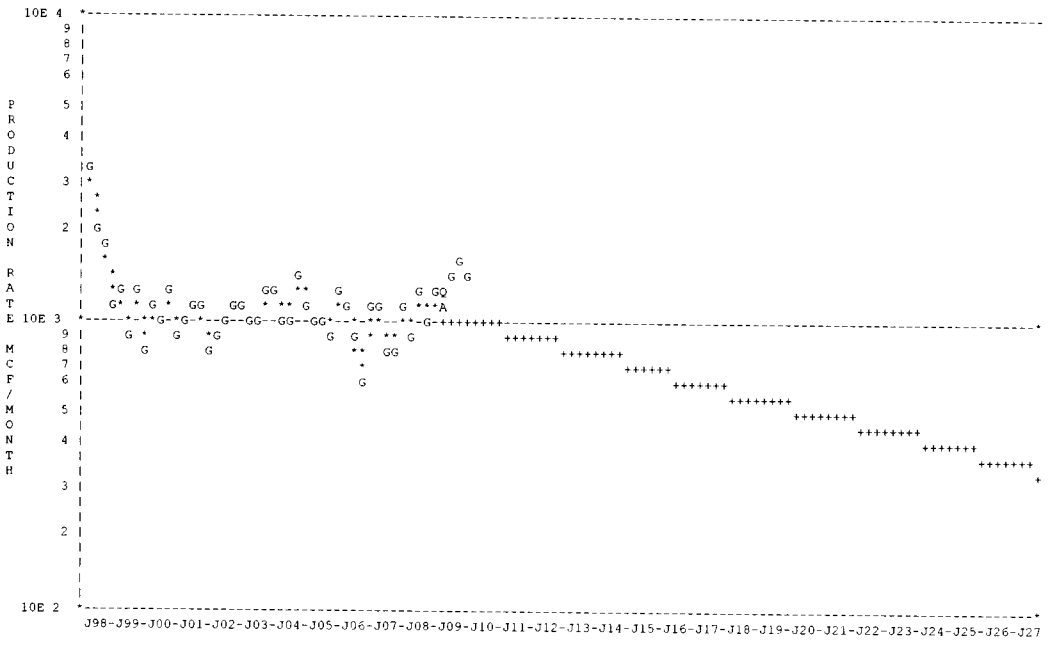
DATE	OIL(BBL)	GAS(MCF)	WLS	-- 2009 MONTHLY PRODUCTION --			
PRIOR	16008540	3803197		MON	OIL(BBL)	GAS(MCF)	WLS
1999	46797	24076	5	JAN	1694	869	6
2000	32629	12793	6	FEB	1541	861	6
2001	31256	13091	6	MAR	1566	809	6
2002	28777	12535	6	APR	1504	931	6
2003	26339	12354	6	MAY	2439	1565	6
2004	27390	13510	6	JUN	1875	1169	6
2005	28852	13754	6	JUL	1815	972	6
2006	29559	12400	6	AUG	1932	1214	6
2007	20790	11571	6	SEP	1999	740	6
2008	22477	11550	6	OCT	2133	668	6
2009	24106	12759	6	NOV	2446	1210	6
2010	23694	13896		DEC	3162	1751	6

CALC DECLINE:	OIL	GAS
DATE:	98/01/01	98/01/01
DAILY-A:	66.0	34.9
DECL--:	6.06	6.06
N-FACT:		

----- APPRAISER DECLINE ------

P	START-RATE	DECL--	N-FACT	MOS
O	75.0	6.00		

-- 2010 MONTHLY PRODUCTION --			
MON	OIL(BBL)	GAS(MCF)	WLS
JAN	2829	1655	6
FEB	2189	1328	6
MAR	2309	787	6
APR	2623	1438	6
MAY	2364	1359	6
JUN	2114	1269	6
JUL	2271	1723	6
AUG	2336	1439	6
SEP	2120	1495	6
OCT	2539	1403	6
NOV			
DEC			



DOCUMENT 91

GAS LSE Sample #1-Smaller

MAP111
10/06/10 13.53

CAPITOL APPRAISAL GROUP, INC.
DETAILED MINERAL APPRAISAL
INCOME APPROACH: DNCF TECHNIQUE

PAGE 1

CLIENT: 777 SAMPLE COUNTY APPR DIST RRC: 99 777004 WELL: PRIMARY PRODUCT: GAS APPRAISAL AS OF: 10/01/01

FIELD (RES): 99999 999
IND OPERATOR: 999999 NOMINATOR NOT REQUIRED / SWR 3
LEASE NAME: LAZY LINDA

COUNTY: 777
COMMENT: SAMPLE GAS LSE-SML

MODIFICATION DATE:
MODIFICATION TIME:
MODIFICATION USER: CHAR

HISTORICAL PRODUCTION:

DATE OF FIRST PRODUCTION: 86/12/01

DATE	OIL (BBL)	GAS (MCF)	WATER (B/D)	FTP	FLOW	LIFT	WELLS
		-RAILROAD COMMISSION PRODUCTION-					
PRIOR	98202	14147992					
1999	1476	378102	12	900	1		1
2000	6717	1139201	30	950	1		1
2001	6618	1218292	30	550	1		1
2002	6678	1138126	40	380	1		1
2003	5675	935663	29	252	1		1
2004	4269	795303	51	240	1		1
2005	2876	601597	40	250	1		1
2006	2231	598200	56	100	1		1
2007	1349	477221		140	1		1
2008	1223	472678	37	80	1		1
JAN	22	29304			1		1
FEB	197	36798			1		1
MAR	156	38188			1		1
APR	292	39689			1		1
MAY	84	40934			1		1
JUN	167	36969			1		1
JUL	162	42031			1		1
AUG	134	29926			1		1
SEP	90	10870			1		1
OCT							
NOV	63	12018	13	60	1		1
DEC	228	47049			1		1
2009	1595	363776	13	60	1		1
TOTAL	138909	22266151					

PROJECTION PARAMETERS:

PROJECTION DATE: 11/01/01
ANNUAL OIL PRODUCTION: 1595
ANNUAL GAS PRODUCTION: 363776
NUMBER OF PRODUCING WELLS: 1

LIMIT DATE: 00/00/00
OIL RESERVE LIMIT:
GAS RESERVE LIMIT: 1750000
NUMBER OF INJECTION WELLS:

DECLINE PARAMETERS:

----CALCULATED PARAMETERS-----			-----APPRAISER PARAMETERS-----			
	OIL	GAS	P	START-RATE	DECL-%	N-FACT MOS
DATE:	00/01/01	00/01/01	G	1250.0	15.00	
DAILY-A:	4.8	1086.5				
DECL--:	14.07	14.07				
N-FACT:						

SECONDARY PRODUCT RATIO: 4 SECONDARY PRODUCT RATIO:

C A P I T O L A P P R A I S A L G R O U P , I N C .
DETAILED MINERAL APPRAISAL
INCOME APPROACH: DNCF TECHNIQUE

CLIENT: 777 SAMPLE COUNTY APPR DIST RRC: 99 777004 WELL: PRIMARY PRODUCT: GAS APPRAISAL AS OF: 10/01/01

FIELD (RES): 99999 999
IND OPERATOR: 999999 NOMINATOR NOT REQUIRED / SWR 3
LEASE NAME: LAZY LINDA
COUNTY: 777
COMMENT: SAMPLE GAS LSE-SML
MODIFICATION DATE:
MODIFICATION TIME:
MODIFICATION USER: CHAR

ECONOMIC PARAMETERS:

OIL PRICE:	106.29	PRODUCING WELLS:	1	BASE DISCOUNT RATE:	1.1300
OIL GRAVITY:	51.0	INJECTION WELLS:		AD VALOREM TAX BURDEN:	2.00
OIL GRAVITY ADJUSTMENT:		DEPTH:	11000	ECONOMIC LIFE:	7
GAS PRICE:	10.00	OPERATING COST ($/WELL):	20285	P-TO-I (7/8-1/8):	3.5 3.5
GAS PRICE PARITY:	1.00	*** SECTION 22.27 RESTRICTION ***		PAYOUT (7/8-1/8):	3.8 3.8
		EQUIPMENT COST ($/WELL):	7882	R/P RATIO (OIL-GAS):	4.7 4.5

CASH FLOW ANALYSIS:

START DATE	-----PRODUCTION----- OIL (BBL)	GAS (MCF)	------PRODUCT PRICES----- OIL	NET	GAS	NET	-7/8 REVENUE(M$)- OIL	GAS	---OP COST(M$)--- DIRECT	CAP EXP	--UNDISC INCOME-- 7/8(M$)	1/8(M$)	--DISCOUNTED INCOME-- 7/8($)	1/8($)
10/01/01	1625	421127	39.75	37.92	6.04	5.59	54	2060	20		2093	302	1952171	281584
11/01/01	1396	357998	45.97	43.86	6.59	6.10	54	1911	19		1945	281	1577245	227553
12/01/01	1200	304332	57.16	54.53	7.47	6.91	57	1840	19		1878	271	1324229	191118
13/01/01	1035	259364	74.55	71.12	8.24	7.62	64	1729	20		1773	256	1087387	157113
14/01/01	888	219831	84.49	80.60	9.34	8.64	63	1662	21		1704	246	908352	131352
15/01/01	762	186877	94.43	90.09	10.44	9.66	60	1580	21		1618	234	750219	108596
16/01/01	656	158864	104.37	99.57	10.92	10.10	57	1404	22		1439	209	580130	84150

7562	1908393	<====== SUB-TOTAL ======>					409	12185	143		12451	1799	8179733	1181466
7562	1908393	<====== TOTAL ======>					409	12185	143		12451	1799	8179733	1181466
		EQUIPMENT ADJUSTMENT:									8		2763	
		VALUE AT BASE DISCOUNT RATE:											8182496	1181466
		VALUE AT MAF ADJUSTMENT:					90/90						7364247	1063319
		SECTION 23.175 VALUE:											7424498	1071908
		TOTAL APPRAISED VALUE:											7364247	1063319
		AVERAGE ANNUAL ROR:									20		20	

	IN PLACE	DAILY AVG
7/8 $/BBL:	34.69	54658
7/8 $/MCF:	4.27	6523
7/8 $/BOE:	28.37	43340

DIVISION ORDER TOTAL WORKING INTEREST & VALUE: .825000 6938920

JURISDICTIONS: SAMPLE COUNTY 1.0000
SAMPLE ISD 1.0000

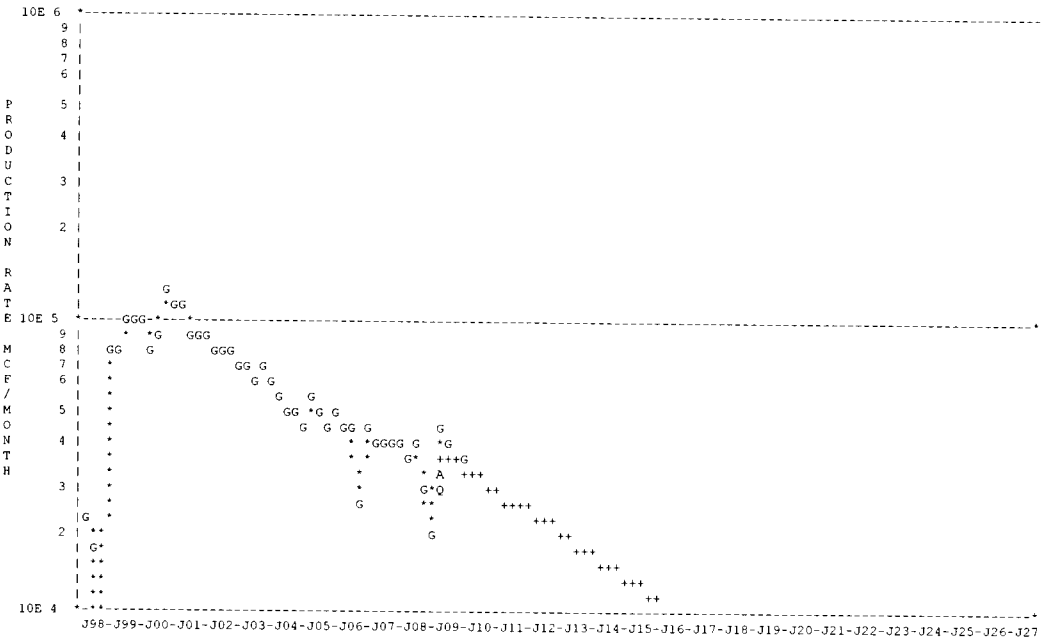
*** SECTION 22.27 RESTRICTION ***

C A P I T O L A P P R A I S A L G R O U P , I N C .
DETAILED MINERAL APPRAISAL
INCOME APPROACH: DNCF TECHNIQUE

CLIENT: 777 SAMPLE COUNTY APPR DIST RRC: 99 777004 WELL: PRIMARY PRODUCT: GAS APPRAISAL AS OF: 10/01/01

FIELD (RES): 99999 999
IND OPERATOR: 999999 NOMINATOR NOT REQUIRED / SWR 3
LEASE NAME: LAZY LINDA
COUNTY: 777
COMMENT: SAMPLE GAS LSE-SML
MODIFICATION DATE:
MODIFICATION TIME:
MODIFICATION USER: CHAR

DATE	OIL(BBL)	GAS(MCF)	WLS	-- 2009 MONTHLY PRODUCTION --				CALC DECLINE:	OIL	GAS	-- 2010 MONTHLY PRODUCTION --			
PRIOR	98202	14147992		MON	OIL(BBL)	GAS(MCF)	WLS	DATE:	00/01/01	00/01/01	MON	OIL(BBL)	GAS(MCF)	WLS
1999	1476	378102	1	JAN	22	29304	1	DAILY-A:	4.8	1086.5	JAN	227	46713	1
2000	6717	1139201	1	FEB	197	36798	1	DECL--:	14.07	14.07	FEB	145	39738	1
2001	6618	1218292	1	MAR	156	38188	1	N-FACT:			MAR	32	42709	1
2002	6678	1138126	1	APR	292	39689	1	----- APPRAISER DECLINE ------			APR	167	40399	1
2003	5675	935663	1	MAY	84	40934	1	P START-RATE DECL-- N-FACT MOS			MAY	78	37741	1
2004	4269	795303	1	JUN	167	36969	1	G 1250.0 15.00			JUN	159	40099	1
2005	2876	601597	1	JUL	162	42031	1				JUL	83	37813	1
2006	2231	598200	1	AUG	134	29926	1				AUG	141	37367	1
2007	1349	477221	1	SEP	90	10870	1				SEP	98	35619	1
2008	1223	472678	1	OCT							OCT	125	35437	1
2009	1595	363776	1	NOV	63	12018	1				NOV			
2010	1255	393635		DEC	228	47049	1		GRL:	1750000	DEC			



C A P I T O L A P P R A I S A L G R O U P , I N C .
DETAILED MINERAL APPRAISAL
INCOME APPROACH: DNCF TECHNIQUE

CLIENT: 777 SAMPLE COUNTY APPR DIST RRC: 99 777004 WELL: PRIMARY PRODUCT: GAS APPRAISAL AS OF: 10/01/01

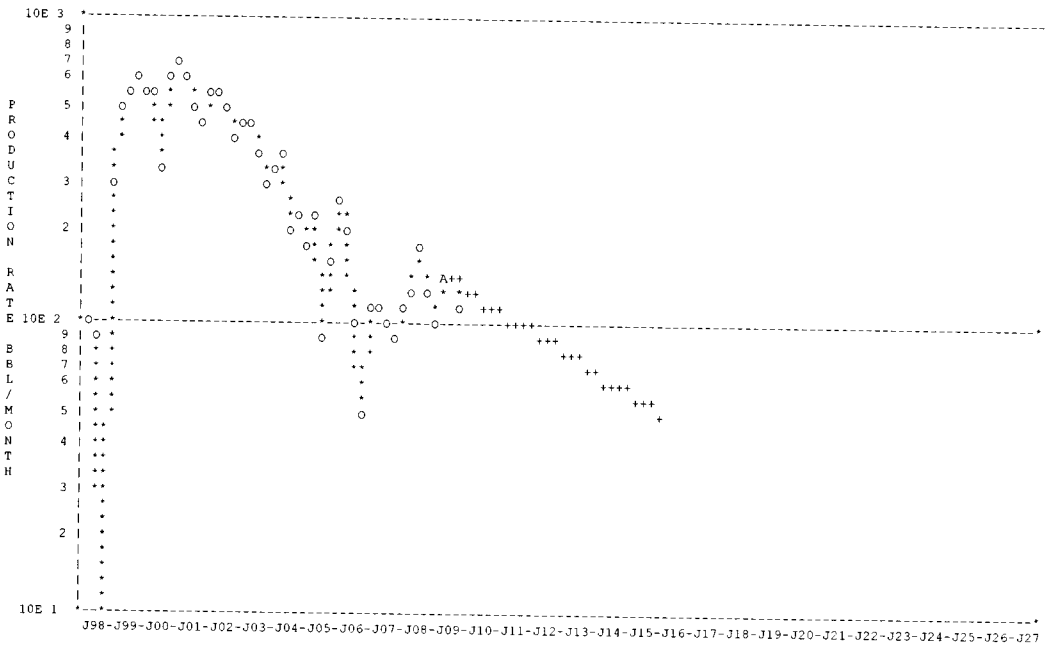
FIELD (RES): 99999 999
IND OPERATOR: 999999 NOMINATOR NOT REQUIRED / SWR 3
LEASE NAME: LAZY LINDA

COUNTY: 777

COMMENT: SAMPLE GAS LSE-SML

MODIFICATION DATE:
MODIFICATION TIME:
MODIFICATION USER: CHAR

DATE	OIL(BBL)	GAS(MCF)	WLS	-- 2009 MONTHLY PRODUCTION -- MON	OIL(BBL)	GAS(MCF)	WLS	CALC DECLINE:	OIL	GAS	-- 2010 MONTHLY PRODUCTION -- MON	OIL(BBL)	GAS(MCF)	WLS
PRIOR	98202	14147992		JAN	22	29304	1	DATE:	00/01/01	00/01/01	JAN	227	46713	1
1999	1476	378102	1	FEB	197	36798	1	DAILY-A:	4.8	1086.5	FEB	145	39738	1
2000	6717	1139201	1	MAR	156	38188	1	DECL--:	14.07	14.07	MAR	32	42709	1
2001	6618	1218292	1	APR	292	39689	1	N-FACT:			APR	167	40399	1
2002	6678	1138126	1	MAY	84	40934	1	----- APPRAISER DECLINE ------			MAY	78	37741	1
2003	5675	935663	1	JUN	167	36969	1	P START-RATE DECL-- N-FACT MOS			JUN	159	40099	1
2004	4269	795303	1	JUL	162	42031	1	G 1250.0 15.00			JUL	83	37813	1
2005	2876	601597	1	AUG	134	29926	1				AUG	141	37367	1
2006	2231	598200	1	SEP	90	10870	1				SEP	98	35619	1
2007	1349	477221	1	OCT							OCT	125	35437	1
2008	1223	472678	1	NOV	63	12018	1				NOV			
2009	1595	363776	1	DEC	228	47049	1	GRL:	1750000		DEC			
2010	1255	393635												



DOCUMENT 9J

GAS LSE Sample #2-Larger

MAP111
10/06/10 13.55

C A P I T O L A P P R A I S A L G R O U P , I N C .
DETAILED MINERAL APPRAISAL
INCOME APPROACH: DNCF TECHNIQUE

PAGE 1

CLIENT: 777 SAMPLE COUNTY APPR DIST RRC: 99 777003 WELL: PRIMARY PRODUCT: GAS APPRAISAL AS OF: 10/01/01

FIELD (RES): 99999 999
iND OPERATOR: 999999 NOMINATOR NOT REQUIRED / SWR 3
LEASE NAME: FLYING ARROW

COUNTY: 777

COMMENT: SAMPLE GAS LSE --LG

MODIFICATION DATE:
MODIFICATION TIME:
MODIFICATION USER: CHAR

HISTORICAL PRODUCTION:

DATE OF FIRST PRODUCTION: 86/06/01

DATE	OIL (BBL)	GAS (MCF)	WATER (B/D)	FTP	FLOW	LIFT	WELLS
		RAILROAD COMMISSION PRODUCTION					
PRIOR	253	33236764					
1999		1599264	23	322	1		1
2000	2	1380913	28	288	1		1
2001		1201564	39	306	1		1
2002		758541	14	263	1		1
2003		823634	14	300	1		1
2004	4	591383	11	300	1		1
2005		280666	2	300	1		1
2006		192861	2	300	1		1
2007		183998	3	300	1		1
2008		177500	1	320	1		1
JAN		14132			1		1
FEB		15285			1		1
MAR		14972			1		1
APR		15605			1		1
MAY		12575	3	830	1		1
JUN		11876			1		1
JUL		12207			1		1
AUG		12153			1		1
SEP		10424			1		1
OCT		12252			1		1
NOV		11985			1		1
DEC		11254			1		1
2009		154720	3	830	1		1
TOTAL	259	40581808					

PROJECTION PARAMETERS:

PROJECTION DATE: 11/01/01
ANNUAL OIL PRODUCTION:
ANNUAL GAS PRODUCTION: 154720
NUMBER OF PRODUCING WELLS: 1

LIMIT DATE: 00/00/00
OIL RESERVE LIMIT:
GAS RESERVE LIMIT:
NUMBER OF INJECTION WELLS:

DECLINE PARAMETERS:

----CALCULATED PARAMETERS-----			-----APPRAISER PARAMETERS-----			
	OIL	GAS	P	START-RATE	DECL--	N-FACT MOS
DATE:	98/01/01	98/01/01	G	400.0	15.00	
DAILY-A:		423.6				
DECL--:	23.39	23.39				
N-FACT:						

SECONDARY PRODUCT RATIO:

SECONDARY PRODUCT RATIO:

CAPITOL APPRAISAL GROUP, INC.
DETAILED MINERAL APPRAISAL
INCOME APPROACH: DNCF TECHNIQUE

CLIENT: 777 SAMPLE COUNTY APPR DIST RRC: 99 777003 WELL: PRIMARY PRODUCT: GAS APPRAISAL AS OF: 10/01/01

FIELD (RES): 99999 999
IND OPERATOR: 999999 NOMINATOR NOT REQUIRED / SWR 3
LEASE NAME: FLYING ARROW
COUNTY: 777
COMMENT: SAMPLE GAS LSE --LG
MODIFICATION DATE:
MODIFICATION TIME:
MODIFICATION USER: CHAR

ECONOMIC PARAMETERS:

OIL PRICE:	96.27	PRODUCING WELLS:	1	BASE DISCOUNT RATE:	1.1300
OIL GRAVITY:	40.0	INJECTION WELLS:		AD VALOREM TAX BURDEN:	2.00
OIL GRAVITY ADJUSTMENT:		DEPTH:	15200	ECONOMIC LIFE:	24
GAS PRICE:	7.10	OPERATING COST ($/WELL):	13082	P-TO-I (7/8-1/8):	4.1 4.1
GAS PRICE PARITY:	1.00	*** SECTION 22.27 RESTRICTION ***		PAYOUT (7/8-1/8):	4.5 4.6
		EQUIPMENT COST ($/WELL):	6547	R/P RATIO (OIL-GAS):	6.5

CASH FLOW ANALYSIS:

START	-----PRODUCTION-----		------PRODUCT PRICES-----			-7/8 REVENUE(M$)-		---OP COST(M$)---		--UNDISC INCOME--		--DISCOUNTED INCOME--	
DATE	OIL (BBL)	GAS (MCF)	OIL	NET	GAS	NET	OIL	GAS	DIRECT	CAP EXP	7/8(M$)	1/8(M$)	7/8($)	1/8($)
10/01/01		134761	36.00	34.34	4.29	3.97		468	13		455	67	424331	62361
11/01/01		114559	41.63	39.72	4.68	4.33		434	12		422	62	341870	50278
12/01/01		97385	51.76	49.38	5.30	4.90		418	12		405	60	285646	42058
13/01/01		82996	67.51	64.40	5.85	5.41		393	13		380	56	232890	34413
14/01/01		70346	76.51	72.99	6.63	6.13		377	13		364	54	194006	28739
15/01/01		59802	85.51	81.58	7.41	6.85		358	14		345	51	159761	23740
16/01/01		50836	94.51	90.16	7.75	7.17		319	14		305	46	122829	18368
17/01/01		43324	103.96	99.18	7.96	7.36		279	15		264	40	92661	13973
18/01/01		36721	108.12	103.15	8.17	7.56		243	15		228	35	69436	10578
19/01/01		31217	111.36	106.24	8.37	7.74		211	16		196	30	51911	8006
20/01/01		26537	114.14	108.89	8.57	7.93		184	16		168	26	38744	6063
21/01/01		22614	116.42	111.06	8.76	8.10		160	17		144	23	28812	4589
22/01/01		19169	117.58	112.17	8.94	8.27		139	17		122	20	21209	3454
23/01/01		16296	118.76	113.30	9.12	8.44		120	18		103	17	15582	2606
24/01/01		13852	119.95	114.43	9.29	8.59		104	18		86	15	11341	1960
25/01/01		11805	121.15	115.58	9.45	8.74		90	19		72	13	8214	1478
26/01/01		10006	122.36	116.73	9.61	8.89		78	19		59	11	5847	1108
27/01/01		8505	123.58	117.90	9.76	9.03		67	20		47	10	4113	832
28/01/01		7232	124.82	119.08	9.90	9.16		58	20		38	8	2836	624
29/01/01		6163	126.07	120.27	10.04	9.29		50	21		29	7	1911	469
		864126	<====== SUB-TOTAL ======>					4552	322		4230	650	2113950	315697
		16657	<====== REMAINING ======>					139	90		49	20	2487	955
		880783	<====== TOTAL ======>					4691	412		4279	670	2116437	316652
							EQUIPMENT ADJUSTMENT:				7		213	
							VALUE AT BASE DISCOUNT RATE:						2116650	316652
							VALUE AT MAF ADJUSTMENT:		90/97				2053151	307152
							SECTION 23.175 VALUE:						1846443	275009
							TOTAL APPRAISED VALUE:						1846443	275009
							AVERAGE ANNUAL ROR:				19	19		

	IN PLACE	DAILY AVG
7/8 $/BBL:		
7/8 $/MCF:	2.40	5276
7/8 $/BOE:	20.13	44315

DIVISION ORDER TOTAL WORKING INTEREST & VALUE: .825000 1736440

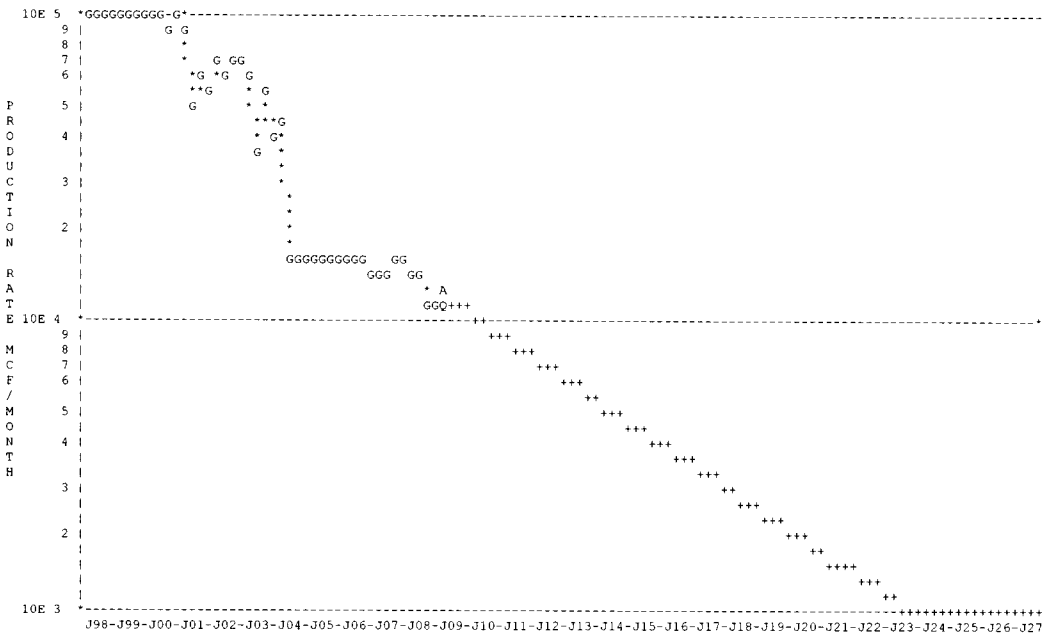
*** SECTION 22.27 RESTRICTION ***

JURISDICTIONS:
SAMPLE COUNTY 1.0000
SAMPLE ISD 1.0000

CLIENT: 777 SAMPLE COUNTY APPR DIST RRC: 99 777003 WELL: PRIMARY PRODUCT: GAS APPRAISAL AS OF: 10/01/01

FIELD (RES): 99999 999 COUNTY: 777 MODIFICATION DATE:
IND OPERATOR: 999999 NOMINATOR NOT REQUIRED / SWR 3 MODIFICATION TIME:
LEASE NAME: FLYING ARROW COMMENT: SAMPLE GAS LSE --LG MODIFICATION USER: CHAR

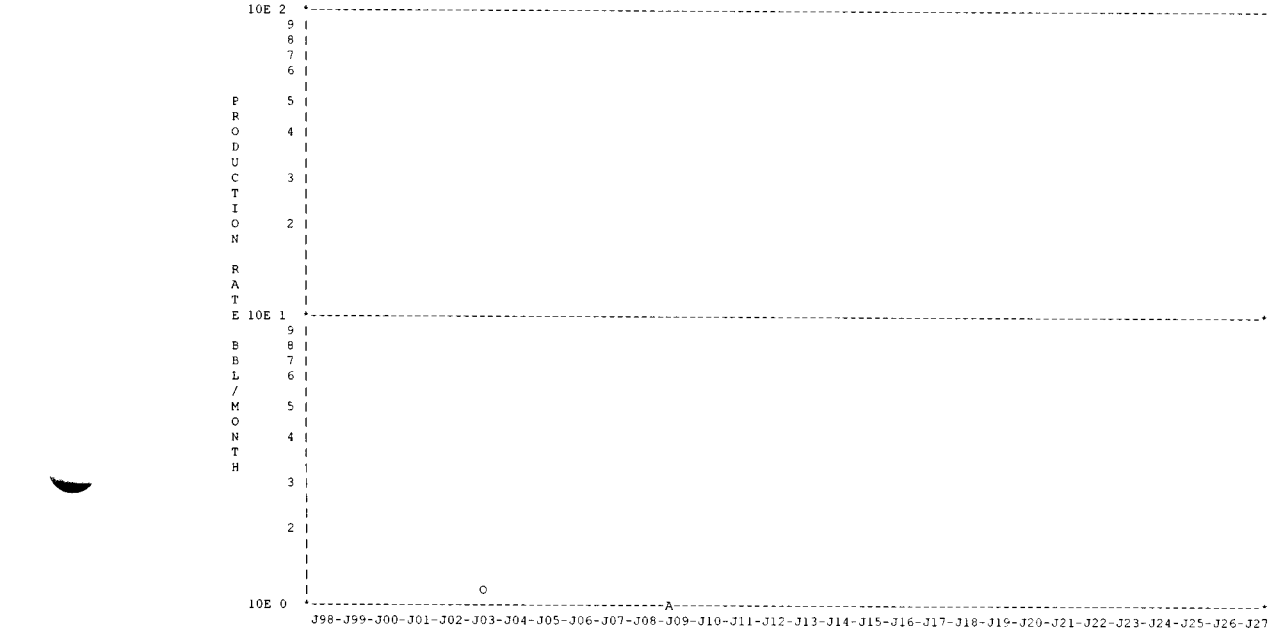
DATE	OIL(BBL)	GAS(MCF)	WLS	-- 2009 MONTHLY PRODUCTION --				CALC DECLINE:	OIL	GAS	-- 2010 MONTHLY PRODUCTION --			
PRIOR	253	33236764		MON	OIL(BBL)	GAS(MCF)	WLS	DATE:	98/01/01	98/01/01	MON	OIL(BBL)	GAS(MCF)	WLS
1999		1599264	1	JAN		14132	1	DAILY-A:		423.6	JAN		11602	1
2000	2	1380913	1	FEB		15285	1	DECL--:	23.39	23.39	FEB		10651	1
2001		1201564	1	MAR		14972	1	N-FACT:			MAR		11644	1
2002		758541	1	APR		15605	1	----- APPRAISER DECLINE ------			APR		10865	1
2003		823634	1	MAY		12575	1	P START-RATE DECL-- N-FACT MOS			MAY		11379	1
2004	4	591383	1	JUN		11876	1	G 400.0 15.00			JUN		11028	1
2005		280666	1	JUL		12207	1				JUL		11516	1
2006		192861	1	AUG		12153	1				AUG		10856	1
2007		183998	1	SEP		10424	1				SEP		11283	1
2008		177500	1	OCT		12252	1				OCT		11193	1
2009		154720	1	NOV		11985	1				NOV			
2010		112017		DEC		11254	1				DEC			



CLIENT: 777 SAMPLE COUNTY APPR DIST RRC: 99 777003 WELL: PRIMARY PRODUCT: GAS APPRAISAL AS OF: 10/01/01

FIELD (RES): 99999 999 COUNTY: 777 MODIFICATION DATE:
IND OPERATOR: 999999 NOMINATOR NOT REQUIRED / SWR 3 MODIFICATION TIME:
LEASE NAME: FLYING ARROW COMMENT: SAMPLE GAS LSE --LG MODIFICATION USER: CHAR

DATE	OIL(BBL)	GAS(MCF)	WLS	-- 2009 MONTHLY PRODUCTION --				CALC DECLINE:	OIL	GAS	-- 2010 MONTHLY PRODUCTION --			
PRIOR	253	33236764		MON	OIL(BBL)	GAS(MCF)	WLS	DATE:	98/01/01	98/01/01	MON	OIL(BBL)	GAS(MCF)	WLS
1999		1599264	1	JAN		14132	1	DAILY-A:		423.6	JAN		11602	1
2000	2	1380913	1	FEB		15285	1	DECL--:	23.39	23.39	FEB		10651	1
2001		1201564	1	MAR		14972	1	N-FACT:			MAR		11644	1
2002		758541	1	APR		15605	1	----- APPRAISER DECLINE ------			APR		10865	1
2003		823634	1	MAY		12575	1	P START-RATE DECL-- N-FACT MOS			MAY		11379	1
2004	4	591383	1	JUN		11876	1	G 400.0 15.00			JUN		11028	1
2005		280666	1	JUL		12207	1				JUL		11516	1
2006		192861	1	AUG		12153	1				AUG		10856	1
2007		183998	1	SEP		10424	1				SEP		11283	1
2008		177500	1	OCT		12252	1				OCT		11193	1
2009		154720	1	NOV		11985	1				NOV			
2010		112017		DEC		11254	1				DEC			



3 Copy of Reappraisal Plan Provided by Contractor

See four files in Operating Procedures folder
Reappraisal Plan subfolder

Document 8

Procedure for CAD Verification of Services
Provided by Appraisal Contractor

1. Verify lists of properties provided by the contractor agree with CAD's lists.

2. Verify appropriate methods of appraisal are used for each type of property [market, cost, income].

    a. Inquire if there has been any change in agreed appraisal methodology or application.
    b. Any variations from USPAP guidelines shall be documented and reviewed the following year.

3. Verify that complete and correct data resources, including market data, are used appropriately for each type of property.

    a. Inquire if there are added or deleted sources.
    b. If so, document reason for change and track affected properties.

4. Verify that contractor follows laws and statues applicable for all properties being appraised, including rendition compliance.

    a. Verify that Property Tax Code [P. T. C.] 1.04 (7) is met for all relevant properties such that both the appraisal approach and its conclusions meet the definition of fair market value.
    b. For minerals verify compliance with P. T. C 23.175 for mineral properties:
        - Use of Comptroller's Manual for Discounting Oil and Gas Income
        - Use of average product prices for the year prior to Jan 1

5. Verify agreed scheduling of:

    a. Preliminary appraisal report summarizing progress in completing the year's appraisals.
    b. Mail dates:
        - Notices of Appraisal
        - Last date to file a protest
        - ARB meeting dates
    c. Compilation of Certified Estimate of Value in accordance with P. T. C. 26.01 (e)
    d. copies of all appraisal and supporting data in agreed format

6. Verify timely receipt and correct format of following information:
    a. Value
        - preliminary appraised value
        - preliminary appraisal roll
        - certified roll including all documentation
    b. Reports
        - new property listing
        - list of renditions
        - protests and waives of protest
        - pending protest list
        - value change report

5 Contractor's procedures for appraising oil and gas property

See in Appraisal Standards folder
Property Appraisal Manuals subfolder
Procs for appraisal of Oil&Gas file

6 Contractor's procedures for identifying new property

Industrial Real Property

Industrial properties are identified as part of the appraiser's physical inspection process each year and through submitted data by the property owner. The appraiser may also refer to legal documents, photography and other descriptive items.

Industrial Personal Property

Through inspection the appraiser identifies personal property to be appraised. The appraiser begins with properties from the previous tax year and identifies new properties from visual identification and/or publications, newspaper articles, or information obtained through the interview of property owners. The appraiser may also refer to other documents, both public and confidential, to assist in identification of these properties. Such documents might include, but are not limited to, the previous year's appraisal roll, vehicle listing services and private directories.

Utility, Railroad and Pipeline Property

Utility, railroad and pipeline properties that are susceptible to inspection are identified by inspection. The appraiser may also refer to other documents, both public and confidential, to assist in the identification of these properties.

Oil and Gas Property

As subsurface mineral properties lie within the earth, they cannot be physically identified by inspection like other real property. However, the inability to directly inspect does not appreciably affect the ability to identify and appraise these properties. To identify new properties, CAG obtains monthly oil and gas lease information from the Railroad Commission of Texas [RRC] to compare against oil and gas properties already identified. The situs of new properties is determined using plats and W-2/G-1 records from the RRC, as well as CAG's in-house map resources.

Procedure for Evaluating Results of Contractor's Property Discovery for all property other than Oil and Gas

1. Review renditions and compare to appraisal roll.
2. Review local news articles.
3. Have chief appraiser or another appraiser ride with contract personnel during inspection process.
4. Meet with contract personnel and go over any discrepancies.
5. Stay aware of what is going on in the area and meet with contractor about new projects.
6. Review contractor's appraisal roll and discuss any discrepancies.

Procedure for Evaluating Results of Contractor's Oil and Gas Property Discovery

1. Obtain a list from the Texas Railroad Commission of all new leases currently producing in the CAD.
2. Choose a sample of leases or if time permits list all new leases producing on January 1st. of current tax year.
3. Check to see if the lease was completed prior to January 1st or producing before January 1st of current tax year.
4. Compare to list of new leases currently producing or completed prior to January 1st of current tax year. If discrepancies exist contact contractor to discover why lease may be left off tax rolls. Some reasons may include but are not limited to: incorrect RRC reporting data, lease being listed under its permit number on current tax roll, or lease being currently listed under a prior RRC lease number.
5. If contractor has accounted for all new production and leases, the CAD has complied with the MAP requirement.

Document 5

CAD Procedure for Identifying New Utility Properties and Producing Wells

Appraisal of industrial properties is limited to those properties indicated in the contract with the appraisal district unless the appraisal district requests the appraisal of other properties. Newly discovered properties will be discussed with the appraisal district to confirm they are to be appraised by Capitol Appraisal.

Utility, Railroad and Pipeline Property

Utility, railroad and pipeline properties that are susceptible to inspection are identified by inspection. The appraiser may also refer to other documents, both public and also confidential to assist in identification of these properties.

Oil and Gas Property

As subsurface mineral properties lie within the earth, they cannot be physically identified by inspection like other real property. However, the inability to directly inspect does not appreciably affect the ability to identify and appraise these properties. To identify new properties, CAG uses the following procedure:

1. Obtain a list from the Texas Railroad Commission of all leases currently producing or permitted in the CAD. Obtain permit plat for leases contained within the county.
2. Obtain a list of leases currently producing or permitted in neighboring counties with common borders and map relative location of leases to county's border. Obtain permit plat to determine if leases may have lease boundaries extending into county.
3. Using plats of leases with partial or all lease boundaries within the county, create a list of potential additional property to be added to the appraisal roll.
4. Compare list of potential leases with all currently producing leases in the CAD on January 1st. of current tax year to determine any lease duplication.
5. Check to see if the lease was completed prior to January 1st or producing before January 1st of current tax year.
6. If lease has not previously been added to the CAD's appraisal roll, do so and obtain ownership.

Document 6A

Industrial Real Property
Mass Appraisal Procedure and Timeline

Although valuation is set for either January 1 of the tax year of September 1 of the previous calendar year prior to the current tax year, the appraisal process begins in September of the previous year and continues through August of the tax year.

September 1 of previous year to March 31 of the current tax year

Discovery and listing. This includes physical inspection of existing properties to appraise and discovery of potential new properties to appraise. New potential properties are reported to the appraisal district to determine if Capitol Appraisal will value the property for the current tax year.

April 1 until complete

Appraisal of properties both market value and taxable value. Deadlines for completion of appraisals and sending out value notices are based upon individual deadlines set by the appropriate appraisal district. Every effort is made to appraise every property timely so that values can be included in certification. Properties not included in certification are reported to the appraisal district and the appraisal process continues until final value is reached. Supplementing the tax roll with those properties is based upon the timeline established by the appraisal district.

July 25

Appraisal roll is certified. Every effort is made to ensure all properties have a final valuation by this date. Exceptions may include properties with late renditions, extensions, or other allowable justifications which preclude final valuation by July 25.

July 26 to August 31

Review current tax year methods and procedures, and begin general property classification research for the next tax year. Special reports for the appraisal districts are created at this time as requested.

Document 6B

Industrial Personal Property
Mass Appraisal Procedure and Timeline

Although valuation is set for either January 1 of the tax year of September 1 of the previous calendar year prior to the current tax year, the appraisal process begins in September of the previous year and continues through August of the tax year.

September 1 of previous year to March 31 of the current tax year

Discovery and listing. This includes physical inspection of existing properties to appraise and discovery of potential new properties to appraise. New potential properties are reported to the appraisal district to determine if Capitol Appraisal will value the property for the current tax year.

April 1 until complete

Appraisal of properties both market value and taxable value. Deadlines for completion of appraisals and sending out value notices are based upon individual deadlines set by the appropriate appraisal district. Every effort is made to appraise every property timely so that values can be included in certification. Properties not included in certification are reported to the appraisal district and the appraisal process continues until final value is reached. Supplementing the tax roll with those properties is based upon the timeline established by the appraisal district.

July 25

Appraisal roll is certified. Every effort is made to ensure all properties have a final valuation by this date. Exceptions may include properties with late renditions, extensions, or other allowable justifications which preclude final valuation by July 25.

July 26 to August 31

Review current tax year methods and procedures, and begin general property classification research for the next tax year. Special reports for the appraisal districts are created at this time as requested.

Document 6C

Utility, Railroad and Pipeline Property Mass Appraisal Procedure and Timeline

Although valuation is set for either January 1 of the tax year of September 1 of the previous calendar year prior to the current tax year, the appraisal process begins in September of the previous year and continues through August of the tax year.

September 1 of previous year to March 31 of the current tax year

Research and capitalization rate development. For properties valued via the income approach data is obtained and analyzed for calculation of a capitalization rate appropriate to a specific property type.

October to December

Submission of appraisals to the Property Tax Assistance Division PTAD) of the Comptroller's office and preparation of value defense for any properties included in their ratio study. Defense documentation and appraisal analysis of the PTAD appraisal is prepared and submitted to the appraisal district or the representative of the taxing jurisdictions whichever is appropriate.

April 1 until complete

Appraisal of properties both market value and taxable value. Deadlines for completion of appraisals and sending out notice of value are based upon individual deadlines set by the appropriate appraisal district. Every effort is made to appraise every property timely so that values can be included in certification. Properties not included in certification are reported to the appraisal district and the appraisal process continues until final value is reached. Supplementing the tax roll with those properties is based upon the timeline established by the appraisal district.

July 25

Appraisal roll is certified. Every effort is made to ensure all properties have a final valuation by this date. Exceptions may include properties with late renditions, extensions, or other allowable justifications which preclude final valuation by July 25.

July 26 to August 31

Review current tax year methods and procedures, and begin general property classification research for the next tax year. Special reports for the appraisal districts are created at this time as requested.

Document 6D

Oil and Gas
Mass Appraisal Procedures and Timeline

Capitol Appraisal Group, LLC (CAGL) contracts with Appraisal Districts and other governmental entities to appraise all oil and gas subsurface, producing, mineral interests within the purview of the law.

October-December:

SEC 10(k) data gathered for use in discount rate study.

A base discount rate is developed using the Securities and Exchange Commission (SEC) 10k Standard Measure of Value, before Federal Income Tax (BFIT), for a grouping of Exploration and Production (E&P) companies, and then matching their 10k Standard Measure of Value (BFIT), reserves and costs, through a discounted cash flow (DCF) technique. This reserve and cost match is used with Section 23.175 pricing directives to determine a discount rate necessary to equal the stock and debt value of the companies, as of January 1 for a given tax year. This analysis is calibrated with a WACC for the same companies that are used in the stock and debt analysis. Management determines an appropriate base discount rate to be used.

January:

Discount rate study finalized

November-March:

The appraiser commences the annual appraisal cycle with identification of new property and determination of situs.

"Minerals in place" and an estate or interest in the same, are classified by the state of Texas as real property. They cannot be physically identified by inspection like other real property. However, the inability to directly inspect does not appreciably affect the ability to identify and appraise these minerals in place and estates or interests in the same. CAGL obtains monthly oil and gas lease production information from the Railroad Commission of Texas [RRC] and compares it to existing oil and gas properties already identified and appraised. New properties are identified in this process by comparing existing data to new information obtained from the RRC.

The appraiser determines the validity of new properties and then determines the situs of these new properties by obtaining plats, W-2/G-1 records obtained from the RRC, and using in-house mapping resources.

January-March:

Appraisers begin entering detailed new property information.

Along with RRC lease specific information, the appraiser enters the lease's legal description, its situs, and detailed lease information obtained from the RRC. This process of discovery and entry into the appraisal system continues year round to identify assessable properties that are obtained because of delays in the RRC reporting system.

February:

Comptroller's 23.175 pricing data and market condition factors are obtained and incorporated into the appraisal system.

February-April:

Properties are appraised and values are posted on the CAG web site for clients, operators and agents to review and submit information.

Appraiser(s) access production declines for leases to be appraised. Based on the appraiser's decline rate analysis and review of previous year's appraisal parameters and current Comptroller pricing data, the estimated value for the current appraisal year is determined.

Preliminary appraised values are available from the CAG web site www.cagi.com following appraiser and supervisor review.

April-May:

Preliminary appraisals reviewed.

Appraisers review operating expenses, product prices, new or revised information about production submitted by operators and agents before Notifications of Value are mailed to taxpayers.

May-July:

Notified values formally & informally reviewed.

Appraisers work with taxpayers following Notification of Value and continue to review information submitted by royalty owners, operators and agents. The ARB process is part of this review

Calibration Models

BUSINESS PERSONAL PROPERTY

APPRAISED BY CAPITOL APPRAISAL GROUP

Review and Testing

Field review of appraisals is performed through the regular inspection of subject properties. The periodic reassignment of properties among appraisers or the review of appraisals by an experienced appraiser also contributes to the review process. A computer-assisted statistical review of property value changes is also conducted.

Appraisal-to-sales ratios are the preferred method for measuring performance and are used when possible. However sales for some types of personal property are very infrequent. Furthermore, many market transactions occur for multiple sites and include both real and personal property, tangible and intangible, making analysis difficult and subjective. Performance is also measured through comparison with valid single-property appraisals submitted for staff review. Lastly, Capitol Appraisal Group's industrial appraisal methods and procedures for real and personal property are subject to review by the Property Tax Division of the Texas Comptroller's office. The Comptroller's review as well as appraisal-to-sale ratios and comparisons with single-property appraisals indicate the validity of the models and the calibration techniques employed. Commercial personal property appraised by Capitol Appraisal Group, LLC is not subject to a methods and procedures review however it is included in the Property Tax Division's annual ratio study with satisfactory results.

Calibration Models

INDUSTRIAL PROPERTY

APPRAISED BY CAPITOL APPRAISAL GROUP

Review and Testing

Field review of appraisals is performed through the regular inspection of subject properties. The periodic reassignment of properties among appraisers or the review of appraisals by an experienced appraiser also contributes to the review process. A computer-assisted statistical review of property value changes is also conducted.

Appraisal-to-sales ratios are the preferred method for measuring performance, however sales are very infrequent. Furthermore, market transactions normally occur for multiple sites and include both real and personal property, tangible and intangible, making analysis difficult and subjective. Performance is also measured through comparison with valid single-property appraisals submitted for staff review. Lastly, Capitol Appraisal Group's industrial appraisal methods and procedures are subject to review by the Property Tax Division of the Texas Comptroller's office. The Comptroller's review as well as comparisons with single-property appraisals indicate the validity of the models and the calibration techniques employed.

Calibration Models

OIL AND GAS RESERVES

CAPITOL APPRAISAL GROUP

Review and Testing

Each year we review the estimated market value for each mineral property appraised according to its year-to-year value change and also to industry expected payouts and income indicators. We also examine income projected to be received with the previous year's income and test that income against the lease's appraised value. Market value for income producing properties is a multiple of its monthly or annual income. Our experience through the years indicates that values typically vary within in a range of 2-5 times income, provided all appropriate income factors have been appropriately identified. Periodic reassignment of properties among appraisers and review of appraisals by a more experienced appraiser also contribute to the review process.

Application of appraisal-to-sales ratios is another method for measuring performance. However, single property sales or sales of interest(s) within a property remain difficult to obtain due Texas' disclosure laws. Furthermore many market transactions are normally for multiple properties in multiple areas and include both real and personal property, tangible and intangible. We access licensed databases providing statistical data for company and property sales to compare our efforts. We also measure our performance through comparison of valid single-property market transactions, if any, that are submitted for staff review. Lastly, Capitol Appraisal's mineral appraisal values are subject to review each year in the Property Value Study conducted by the Property Tax Division of the Texas Comptroller of Public Accounts. The Property Tax Division's review as well as comparisons to industry transactions and to single-property market value sales (when available), indicate the validity of the models, techniques and assumptions used.

Calibration Models

UTILITY, RAILROAD, AND PIPELINE PROPERTIES

APPRAISED BY CAPITOL APPRAISAL GROUP

Review and Testing

Field review of appraisals is performed through the regular inspection of subject properties. The periodic reassignment of properties among appraisers or the review of appraisals by an experienced appraiser also contributes to the review process. A computer-assisted statistical review of property value changes is also conducted.

Appraisal to sales ratios are the preferred method for measuring performance, however sales are very infrequent. Furthermore, market transactions normally occur for multiple sites and include both real and personal property, tangible and intangible, making analysis difficult and subjective. Performance is also measured through comparison with valid single-property appraisals submitted for staff review. Appraisal results are tested annually by the Property Tax Division of the Texas Comptroller's Office. The Comptroller's review as well as comparisons with single-property appraisals indicate the validity of the models as well as the calibration techniques employed.

Document 7A

MASS APPRAISAL REPORT

INDUSTRIAL PROPERTY

APPRAISED BY CAPITOL APPRAISAL GROUP

2024-2025

Overview

This type of property consists of processing facilities and related personal property. Capitol Appraisal Group, LLC is contracted to reappraise this type of property according to the scope of work in the normal course of business of the client consistent with the Uniform Standards of Professional Appraisal Practice guidelines. The completed appraisals are all retrospective in nature. The purpose of the appraisals is to estimate market value as of January 1 in accordance with the definition of market value established in the Texas Property Tax Code (Sec. 1.04). "Market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

A. exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
B. both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use; and
C. both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

The effective date of the appraisals is January 1 of the year for which this report is submitted unless the property owner or agent has applied for and been granted September 1 inventory valuation as allowed by Section 23.12(f) of the Texas Property Tax Code. The date of this report is April 20 of the tax year for which it is submitted.

The client for the mass appraisal is the Texas appraisal district named on the last page of this report. The intended users of this report are the client and the property owners of the client appraisal district.

The appraisal results will be used as the tax base upon which a property tax will be levied. The properties are appraised in fee simple in conformance with the Texas Property Tax Code Sec. 25.06. This is a jurisdictional exception to the Standards Rule 6-5 © Comment of the Uniform Standards of Professional Appraisal Practice 2008. A listing of the industrial properties appraised by Capitol Appraisal Group, LLC for the appraisal district is available at the appraisal district office. Industrial properties are normally re-inspected annually.

Documents relevant to an understanding of these appraisals include the confidential rendition, if any, filed with the appraisal district by the owner or agent of the property; other reports described in the Texas Property Tax Code; asset lists and other confidential data supplied by the owner or agent; the General Appraisal Manual adopted by the Texas Comptroller of Public Accounts; Property Assessment Valuation published by the International Association of Assessing Officers and adopted by the Texas Comptroller of Public Accounts; and Engineering Valuation and Depreciation by Marston, Winfrey, and Hempstead; and the Texas Property Tax Code.

Capitol's industrial appraisal staff includes licensed engineers as well as experienced appraisers who are knowledgeable in all three approaches to value. Industrial appraisal staff stays abreast of

current trends affecting industrial properties through review of published materials, attendance at conferences, course work, and continuing education. All industrial appraisers are registered with the Texas Board of Tax Professional Examiners.

Assumptions and Limiting Conditions

All appraisals are subject to the following assumptions and limiting conditions:

1. Title to the property is assumed to be good and marketable and the legal description correct.
2. No responsibility for legal matters is assumed. All existing liens, mortgages, or other encumbrances have been disregarded and the property is appraised as though free and clear, under responsible ownership and competent management.
3. The appraisers developing these appraisals are not requested to give testimony or attendance in court by reason of the appraisals, unless directed by, employed by, and provided legal counsel by the Appraisal District.
4. The appraisers do not necessarily inspect every property every year.
5. All sketches on the appraisal documents are intended to be visual aids and should not be construed as surveys or engineering reports unless otherwise specified.
6. All information in the appraisal documents has been obtained by members of Capitol Appraisal Group's staff or by other reliable sources.
7. The appraisals were prepared exclusively for ad valorem tax purposes. As such some valuation formulas may be required by the property tax code as opposed to generally accepted appraisal practices.
8. The appraisers have inspected as far as possible, by observation, the improvements being appraised, however, it is not possible to personally observe conditions beneath the soil or hidden structural components within the improvements. Therefore no representations are made as to these matters unless specifically considered in an individual appraisal.

Data Collection and Validation

Data on the subject properties is collected as part of the inspection process and through later submissions by the property owner. Submitted data may be on a rendition form or in other modes which require confidentiality. Subject property data is verified through previously existing records and through published reports. Additional data are obtained and verified through published sources, regulatory reports, and through analysis of comparable properties, if any. Due to the unique nature of many industrial properties there is no standard data collection form or manual.

Valuation Approach and Analysis

Industrial properties are appraised using replacement/reproduction cost new less depreciation models. Replacement costs are estimated from published sources, other publicly available information, and comparable properties. Reproduction costs are based on actual investment in the subject or comparable properties adjusted for typical changes in cost over time. Depreciation is calculated on the age/life method using typical economic lives and depreciation rates based on published sources, market evidence, and the experience of knowledgeable appraisers. Adjustments for functional and economic obsolescence may be made if utilization and income data for the subject property justify such. Income Approach models (direct capitalization and discounted cash flow) are also used when economic and/or subject property income information is available. Capitalization and discount rates are based on published capital costs for the industry of the subject property. A market data model based on typical selling prices per unit of capacity is also used when appropriate market sales information is available.

Because cost information is the most readily available type of data, the cost approach model is always considered and used. If sufficient data is available either of both of the other two models

may also be considered and used. The market data and income approach models may need to be reduced by the value of the land in order to arrive at a value of improvements and personal property.

Model calibration in the cost approach involves the selection of the appropriate service life for each type or class of property. Further calibration can occur through the use of utilization or through-put data provided by the owner or agent. Income approach calibration involves the selection of the cost of capital or discount rate appropriate to the type of property being appraised as well as adjusting the projected income stream to reflect the individual characteristics of the subject property. Model calibration in the market data approach involves adjusting sales prices of comparable properties to reflect the individual characteristics of the subject property.

The mathematical form of each model is described below.

Cost Approach

RCN
-PD
-FO
-EO
=Cost Indicator of Value

Where:
RCN = Replacement or Reproduction Cost New
PD = Physical Depreciation
FO = Functional Obsolescence
EO = Economic Obsolescence

Income Approach

PGR
-VCL
-FE
-VE
NOI

NOI/R = Income Indicator of Value

Where:
NOI = Net Operating Income
PGR = Potential Gross Rent
VCL = Vacancy and Collection Loss
FE = Fixed Expenses
VE = Variable Expenses
R = Discount Rate or Cost of Capital

A variation of the income model is:

NOI for year 1 x DF for year 1 = PW of year 1 NOI
NOI for year n x DF for year n = PW of year n NOI
Net Reversion x DF for year n = PW of Reversion
Sum of PW's for all years 1 - n = Income Indicator of Value

Where:
DF = Discount Factor
PW = Present Worth
n = Last year of holding period

Market Data Approach

ASPCP/U = PU
PU x SU = Market Data Indicator of Value

Where:
ASPCP = Adjusted Sales Price of Comparable Property
U = Unit of comparison
PU = Price per Unit of comparison
ASPU = Adjusted Sales Price per Unit of comparison
SU = Subject Property's number of Units of comparison

In reconciling multiple model results for a property the appraiser considers the model results that best address the individual characteristics of the subject property and that are based on the most reliable data while maintaining equalization among like properties. Final results for each property may be found on the appraisal district's appraisal roll.

Land valuation for industrial properties is the responsibility of appraisal district staff as is the highest and best use analysis of the site. Sites are analyzed for highest and best use as though they were vacant. Highest and best use analysis of the improvements is based on the likelihood of the continued use of the improvements in their current and/or intended use. An appraiser's identification of a property's highest and best use is always a statement of opinion, never a statement of fact.

Review and Testing

Field review of appraisals is performed through the regular inspection of subject properties. The periodic reassignment of properties among appraisers or the review of appraisals by an experienced appraiser also contributes to the review process. A computer-assisted statistical review of property value changes is also conducted.

Appraisal-to-sales ratios are the preferred method for measuring performance, however sales are very infrequent. Furthermore, market transactions normally occur for multiple sites and include both real and personal property, tangible and intangible, making analysis difficult and subjective. Performance is also measured through comparison with valid single-property appraisals submitted for staff review. Lastly, Capitol Appraisal Group's industrial appraisal methods and procedures are subject to review by the Property Tax Division of the Texas Comptroller's office. The Comptroller's review as well as comparisons with single-property appraisals indicate the validity of the models and the calibration techniques employed.

Document 7B

MASS APPRAISAL REPORT

BUSINESS PERSONAL PROPERTY

APPRAISED BY CAPITOL APPRAISAL GROUP

2024-2025

Overview

This type of property consists of tangible personal property owned by a business or individual for the purpose of producing an income. The Uniform Standards of Professional Appraisal practice define personal property as "identifiable portable and tangible objects which are considered by the general public as being "personal," e.g. furnishings, artwork, antiques, gems and jewelry, collectibles, machinery and equipment; all property that is not classified as real estate.". The Texas Property Tax Code (Sec. 1.04(5)) defines tangible personal property as "…personal property that can be seen, weighed, measured, felt, or otherwise perceived by the senses but does not include a document or other perceptible object that constitutes evidence of a valuable interest, claim, or right and has negligible or no intrinsic value." The Texas Property Tax Code (Sec. 1.04(4)) defines personal property as "…property that is not real property."

Capitol Appraisal Group, LLC is contracted to reappraise this type of property according to the scope of work in the normal course of business of the client consistent with the Uniform Standards of Professional Appraisal Practice guidelines. The completed appraisals are all retrospective in nature. The purpose of the appraisals is to estimate market value as of January 1 in accordance with the definition of market value established in the Texas Property Tax Code (Sec. 1.04). "Market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

A. exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
B. both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use; and
C. both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

A separate definition of the value of inventory is found in the Texas Property Tax Code (Sec. 23.12(a)), "…the market value of an inventory is the price for which it would sell as a unit to a purchaser who would continue the business." Additionally, some inventories may qualify for appraisal as of September 1 in accordance with the provisions of Texas Property Tax Code Section 23.12(f).

The effective date of the appraisals is January 1 of the year for which this report is submitted unless the property owner or agent has applied for and been granted September 1 inventory valuation as allowed by Section 23.12(f) of the Texas Property Tax Code. The date of this report is April 20 of the tax year for which it is submitted.

The client for the mass appraisal is the Texas appraisal district named on the last page of this report. The intended users of this report are the client and the property owners of the client appraisal district.

The appraisal results will be used as the tax base upon which a property tax will be levied. A listing of the personal property appraised by Capitol Appraisal Group, LLC for the appraisal district is available at the appraisal district office. Personal property is normally re-inspected annually.

Documents relevant to an understanding of these appraisals include the confidential rendition, if any, filed with the appraisal district by the owner or agent of the property; other reports described in the Texas Property tax Code; asset lists and other confidential data supplied by the owner or agent; Property Assessment Valuation published by the International Association of Assessing Officers and adopted by the Texas Comptroller of Public Accounts; and Engineering Valuation and Depreciation by Marston, Winfrey, and Hempstead; and the Texas Property Tax Code.

Capitol's personal property appraisal staff includes licensed engineers as well as experienced appraisers who are knowledgeable in all three approaches to value. Personal property appraisal staff stays abreast of current trends affecting personal property through review of published materials, attendance at conferences, course work, and continuing education. All personal property appraisers are registered with the Texas Board of Tax Professional Examiners.

Assumptions and Limiting Conditions

All appraisals are subject to the following assumptions and limiting conditions:

1. Title to the property is assumed to be good and marketable and the legal description correct.
2. No responsibility for legal matters is assumed. All existing liens, mortgages, or other encumbrances have been disregarded and the property is appraised as though free and clear, under responsible ownership and competent management.
3. The appraisers developing these appraisals are not Requested to give testimony or attendance in court by reason of the appraisals, unless directed by, employed by, and provided legal counsel by the Appraisal District.
4. The appraisers do not necessarily inspect every property every year.
5. All sketches on the appraisal documents are intended to be visual aids and should not be construed as surveys or engineering reports unless otherwise specified.
6. All information in the appraisal documents has been obtained by members of Capitol Appraisal Group's staff or by other reliable sources.
7. The appraisals were prepared exclusively for ad valorem tax purposes. As such some valuation formulas may be required by the property tax code as opposed to generally accepted appraisal practices.

Data Collection and Validation

Data on the subject properties are collected as part of the inspection process and through later submissions by the property owner. Submitted data may be on a rendition form or in other modes which require confidentiality. Subject property data is verified through previously existing records and through published reports. Additional data are obtained and verified through published sources, regulatory reports, and through analysis of comparable properties. Due to the multitude of personal property types there is no standard data collection form or manual.

Valuation Approach and Analysis

Personal property is appraised using replacement/reproduction cost new less depreciation models. Replacement costs are estimated from published sources, other publicly available information, and comparable properties. Reproduction costs are based on actual investment in the subject or comparable properties. Depreciation is calculated on the age/life method using typical economic lives and depreciation rates based on published sources, market evidence, and the experience of knowledgeable appraisers. Adjustments for functional and economic obsolescence may be made if utilization and income data for the subject property justify such.

Income Approach models (direct capitalization and discounted cash flow) are also used when economic and/or subject property income information is available. Capitalization and discount rates are based on published capital costs for the industry of the subject property. A value estimate derived from an income approach model in which the operating income of a business was capitalized must be reduced by the value of any real property in order to arrive at the value of the operating personal property. A market data model based on typical selling prices per item or unit of capacity is also used when appropriate market sales information is available. In the case of some personal property types, such as licensed vehicles, market data from published pricing guides is used to construct a market value model. In other cases, models are based on sales information available through published sources or through private sources.

Because cost information is the most readily available type of data, the cost approach model is always considered and used. If sufficient data is available either of both of the other two models may also be considered and used. The market data and income approach models may need to be reduced by the value of the land in order to arrive at a value of improvements and personal property.

Model calibration in the cost approach involves the selection of the appropriate service life for each type or class of property. Further calibration can occur through the use of utilization or through-put data provided by the owner or agent. Income approach calibration involves the selection of the cost of capital or discount rate appropriate to the type of property being appraised as well as adjusting the projected income stream to reflect the individual characteristics of the subject property. Model calibration in the market data approach involves adjusting sales prices of comparable properties to reflect the individual characteristics of the subject property.

The mathematical form of each model is described below.

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-FO
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NOI

NOI/R = Income Indicator of Value

Where:
PGR = Potential Gross Rent
VCL = Vacancy and Collection Loss
FE = Fixed Expenses
VE = Variable Expenses

R = Discount Rate or Cost of Capital

A variation of the income model is:

NOI for year 1 x DF for year 1 = PW of year 1 NOI
NOI for year n x DF for year n = PW of year n NOI
Net Reversion x DF for year n = PW of Reversion
Sum of PW's for all years 1 - n = Income Indicator of Value

Where:
NOI = Net Operating Income
DF = Discount Factor
PW = Present Worth
n = Last year of holding period

Market Data Approach

ASPCP/U = PU
PU x SU = Market Data Indicator of Value

Where:
ASPCP = Adjusted Sales Price of Comparable Property
U = Unit of comparison
ASPU = Adjusted Sales Price per Unit of comparison
SU = Subject Property's number of Units of comparison

In reconciling multiple model results for a property the appraiser considers the model results that best address the individual characteristics of the subject property and that are based on the most reliable data while maintaining equalization among like properties. Final results for each property may be found on the appraisal district's appraisal roll.

Highest and best use analysis of personal property is based on the likelihood of the continued use of the personal property in its current and/or intended use. An appraiser's identification of a property's highest and best use is always a statement of opinion, never a statement of fact.

Review and Testing

Field review of appraisals is performed through the regular inspection of subject properties. The periodic reassignment of properties among appraisers or the review of appraisals by an experienced appraiser also contributes to the review process. A computer-assisted statistical review of property value changes is also conducted.

Appraisal-to-sales ratios are the preferred method for measuring performance and are used when possible. However sales for some types of personal property are very infrequent. Furthermore, many market transactions occur for multiple sites and include both real and personal property, tangible and intangible, making analysis difficult and subjective. Performance is also measured through comparison with valid single-property appraisals submitted for staff review. Lastly, Capitol Appraisal Group's industrial appraisal methods and procedures for real and personal property are subject to review by the Property Tax Division of the Texas Comptroller's office. The Comptroller's review as well as appraisal-to-sale ratios and comparisons with single-property appraisals indicate the validity of the models and the calibration techniques employed. Commercial personal property appraised by Capitol Appraisal Group, LLC is not subject to a methods and procedures review however it is included in the Property Tax Division's annual ratio study with satisfactory results.

Document 7C

MASS APPRAISAL REPORT

UTILITY, RAILROAD, AND PIPELINE PROPERTIES

APPRAISED BY CAPITOL APPRAISAL GROUP

2024-2025

Overview

This type of property consists of operating property, excluding land, owned by utility, railroad, and pipeline companies, and related personal property and improvements. Capitol Appraisal Group, LLC is contracted to reappraise this type of property according to the scope of work in the normal course of business of the client consistent with the Uniform Standards of Professional Appraisal Practice guidelines. The completed appraisals are all retrospective in nature. The purpose of the appraisals is to estimate market value as of January 1 in accordance with the definition of market value established in the Texas Property Tax Code (Sec. 1.04). "Market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

A. exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
B. both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use; and
C. both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

The effective date of the appraisals is January 1 of the year for which this report is submitted unless the property owner or agent has applied for and been granted September 1 inventory valuation as allowed by Section 23.12(f) of the Texas Property Tax Code. The date of this report is April 20 of the tax year for which it is submitted.

The client for the mass appraisal is the Texas appraisal district named on the last page of this report. The intended users of this report are the client and the property owners of the client appraisal district

The appraisal results will be used as the tax base upon which a property tax will be levied. The properties are appraised in fee simple in conformance with the Texas Property Tax Code Sec. 25.06. This is a jurisdictional exception to Standards Rule 6-5 (c) comment of the Uniform Standards of Professional Appraisal Practice 2008. A listing of the utility, railroad, and pipeline properties appraised by Capitol Appraisal Group, LLC for the appraisal district is available at the appraisal district office. Such utility, railroad, and pipeline properties that are susceptible to inspection (e.g. compressor stations, pump stations, buildings, and power plants) are normally re-inspected at least every three years.

Capitol's utility, railroad, and pipeline appraisal staff includes licensed engineers as well as experienced appraisers who are knowledgeable in all three approaches to value. The appraisal staff stays abreast of current trends affecting utility, railroad, and pipeline properties through review of published materials, attendance at conferences, course work, and continuing education. All appraisers are registered with the Texas Board of Tax Professional Examiners.

Assumptions and Limiting Conditions

All appraisals are subject to the following assumptions and limiting conditions:

1. Title to the property is assumed to be good and marketable and the legal description correct.
2. No responsibility for legal matters is assumed. All existing liens, mortgages, or other encumbrances have been disregarded and the property is appraised as though free and clear, under responsible ownership and competent management.
3. The appraisers developing these appraisals are not Requested to give testimony or attendance in court by reason of the appraisals, unless directed by, employed by, and provided legal counsel by the Appraisal District.
4. The appraisers do not necessarily inspect every property every year.
5. All sketches on the appraisal documents are intended to be visual aids and should not be construed as surveys or engineering reports unless otherwise specified.
6. All information in the appraisal documents has been obtained by members of Capitol Appraisal Group's staff or by other reliable sources.
7. The appraisals were prepared exclusively for ad valorem tax purposes. As such some valuation formulas may be required by the property tax code as opposed to generally accepted appraisal practices.
8. The appraisers have inspected as far as possible, by observation, the improvements being appraised, however, it is not possible to personally observe conditions beneath the soil or hidden structural components within the improvements. Therefore no representations are made as to these matters unless specifically considered in an individual appraisal.

Data Collection and Validation

Data on the subject properties is collected as part of the inspection process and through later submissions by the property owner. Submitted data may be on a rendition form or in other modes which require confidentiality. Subject property data is verified through previously existing records and through published reports. Additional data are obtained and verified through published sources, regulatory reports, and through analysis of comparable properties. Due to the varied nature of utility, railroad, and pipeline properties there is no standard data collection form or manual.

Valuation Approach and Analysis

For all pipelines a value is calculated using a Replacement Cost New Less Depreciation (RCNLD) model. This involves first calculating the cost of building a new pipeline of equal utility using current prices. The Replacement Cost New (RCN) is a function of location, length, diameter, and composition. Depreciation is then subtracted from RCN to produce the final value estimate. Depreciation is defined as the loss of value resulting from any cause. The three common forms of depreciation are physical, functional, and economic. Physical depreciation is accounted for on the basis of the age of the subject pipeline. Functional and economic obsolescence (depreciation) can be estimated through the use of survivor curves or other normative techniques. Specific calculations to estimate abnormal functional and/or economic obsolescence can be made on the basis of the typical utilization of the subject pipeline.

After deductions from RCN have been made for all three forms of depreciation the remainder is the RCNLD or cost approach model indicator of value.

In addition to the RCNLD indicator, a unit value model may also be used for those pipelines for which appropriate income statements and balance sheets are also available. Generally, this model is used for those pipelines that by regulation are considered to be common carriers. The unit value model must be calculated for the entire pipeline system.

The unit value model typically involves an income approach to value and a rate base cost approach. The income approach is based on a projection of expected future typical net operating income (NOI). The projected NOI is discounted to a present worth using a current cost of capital that is both typical of the industry and reflective of the risks inherent in the subject property. The unit value model cost approach is typically an estimation of the current rate base of the subject pipeline (total investment less book depreciation allowed under the current form of regulation). An additional calculation is made to detect and estimate economic obsolescence. Any economic obsolescence is deducted from the rate base cost less book depreciation to achieve a final cost indicator. The unit value model may also include a stock and debt approach in lieu of a market data approach. The stock and debt approach involves finding the total value of the owner's liabilities (equity and debt) and assuming that they are equal to the value of the assets. The two (or three, if the stock and debt approach is included) unit value indicators are then reconciled into a final unit appraisal model indicator of value. The unit value must then be reconciled with the RCNLD model indicator of value for the entire pipeline system being appraised. The final correlated value of the system can then be allocated among the various components of the system to determine the tax roll value for each pipeline segment.

Utility and railroad properties are appraised in a manner similar to pipeline except the RCNLD model is not used. For all three types of property (utility, railroad, and pipeline) the appraiser must first form an opinion of highest and best use. If the highest and best use of the operating property is the current use under current regulation, the unit value model is considered highly appropriate. If the highest and best use is something different, then the RCNLD model may be more appropriate.

Compressor stations, pump stations, improvements, and related facilities are appraised using a replacement cost new less depreciation model.

Model calibration in the RCNLD model involves the selection of the appropriate service life for each type or class of property. Further calibration can occur through the use of utilization or through-put data provided by the owner or agent. Model calibration in the unit value cost approach involves the selection of the appropriate items to include in the rate base calculation and selection of the best measure of obsolescence, if any. Income approach calibration involves the selection of the cost of capital or discount rate appropriate to the type of property being appraised as well as adjusting the projected income stream to reflect the individual characteristics of the subject property. Model calibration in the stock and debt approach involves allocating sales prices of debt and equity to reflect the contribution to value of the operating property of the subject company.

The mathematical form of each model is described below.

RCNLD Approach

RCN
-PD
-FO
-EO
=RCNLD Indicator of Value

Where:
RCN = Replacement or Reproduction Cost New
PD = Physical Depreciation
FO = Functional Obsolescence
EO = Economic Obsolescence

Unit Cost Approach

OC

-AD
-EO
=Unit Cost Approach Indicator of Value

Where:
OC = Original Cost
AD = Allowed Depreciation
EO = Economic Obsolescence

Unit Income Approach

PGR
-VCL
-FE
-VE
NOI

NOI/R = Income Indicator of Value

Where:
PGR = Potential Gross Rent
VCL = Vacancy and Collection Loss
FE = Fixed Expenses
VE = Variable Expenses
R = Discount Rate or Cost of Capital

A variation of the income model is:

NOI for year 1 x DF for year 1 = PW of year 1 NOI
NOI for year n x DF for year n = PW of year n NOI
Net Reversion x DF for year n = PW of Reversion
Sum of PW's for all years 1 - n = Income Indicator of Value

Where:
NOI = Net Operating Income
DF = Discount Factor
PW = Present Worth
n = Last year of holding period

Stock and Debt Approach

MVE
+MVD
=Market Value of Assets

Where:
MVE = Market value of Equity
MVD = Market value of Debt

In reconciling multiple model results for a property the appraiser considers the model results that best address the individual characteristics of the subject property while maintaining equalization among like properties. Final results for each property may be found on the appraisal district's appraisal roll.

Land valuation for utility and pipeline properties is the responsibility of appraisal district staff as is the highest and best use analysis of the site. Sites are analyzed for highest and best use as though they were vacant. Highest and best use analysis of the improvements is based on the likelihood of the continued use of the improvements in their current and/or intended use. Railroad corridor land is included in the appraisal of the operating property. The highest and best use of railroad corridor land is presumed to be as operating property. An appraiser's identification of a property's highest and best use is always a statement of opinion, never a statement of fact.

The rate-base cost approach, stock and debt approach, and income approach models must be reduced by the value of the land in order to arrive at a value of improvements, personal property, and other operating property.

Review and Testing

Field review of appraisals is performed through the regular inspection of subject properties. The periodic reassignment of properties among appraisers or the review of appraisals by an experienced appraiser also contributes to the review process. A computer-assisted statistical review of property value changes is also conducted.

Appraisal to sales ratios are the preferred method for measuring performance, however sales are very infrequent. Furthermore, market transactions normally occur for multiple sites and include both real and personal property, tangible and intangible, making analysis difficult and subjective. Performance is also measured through comparison with valid single-property appraisals submitted for staff review. Appraisal results are tested annually by the Property Tax Division of the Texas Comptroller's Office. The Comptroller's review as well as comparisons with single-property appraisals indicate the validity of the models as well as the calibration techniques employed.

Document 7D

MASS APPRAISAL REPORT

OIL AND GAS RESERVES

CAPITOL APPRAISAL GROUP

2024-2025

Overview

Capitol Appraisal Group, LLC (CAGL) contracts with Appraisal Districts and other governmental entities to appraise all oil & gas subsurface, producing, mineral interests within the purview of the entity. The contractual purpose is to estimate market value as defined in Section 1.04 of the Texas Property Tax Code as of January 1 of each year and report these values to the entity. The results of our work are used as part of the tax base upon which property taxes are levied. Each mineral interest is listed on the appraisal roll separately from other interests in the minerals-in-place in conformance with the Texas Property Tax Code Sec. 25.12. Subsurface mineral rights are not susceptible to physical inspection. This condition creates the need to invoke the **Departure Provision** as Requested by the 2003 edition of the Uniform Standards of Professional Appraisal Practice Standards Rule 6-7 (f). However, the inability to physically examine the sub-surface mineral rights does not appreciably affect the appraisal process or the quality of the results.

Assumptions and Limiting Factors

All appraisals are subject to the following:

1. Title to the property is assumed to be good and marketable and the ownership interest and legal description is assumed to be correct.
2. No responsibility for legal matters is assumed. Properties are appraised as if free and clear of any encumbrance and operated under responsible ownership and competent management.
3. Not every property is inspected every year.
4. All information in the appraisal documents has been obtained by Capitol Appraisal Group's employees or through other reliable sources.
5. The appraisals were prepared exclusively for ad valorem tax purposes. As such some valuation formulas may be required by the property tax code as opposed to generally accepted appraisal practices.

Data Collection

Data on the properties appraised are collected from regulatory agencies, such as the Texas Railroad Commission and the Texas Comptroller of Public Accounts, from submissions by the property operator or owner(s), or from other sources. **Submitted data from operators, taxpayers and/or their agents on the appraised properties are considered "rendition statements" and, as such, are confidential data, subject to Sec. 22.27 of the Texas Property Tax Code.** Additional data are obtained through published sources, regulatory reports, public investment reports, licensed data services, service for fee organizations and through comparable properties, if any. The state of Texas is a non-disclosure state and thus many forms of information, pertinent to the value of the properties, are not available to the appraiser.

Valuation and Analysis

The Income Method of Appraisal, as described in Section 23.012 of the Texas Property Tax Code, is the principal appraisal method used. The Market Data Comparison Method of Appraisal (section 23.013) and the Cost Method of Appraisal (section 23.011) are considered. Industry averages of reserve replacement cost and acquisition cost are used for comparative purposes. The non-disclosure nature of the laws of Texas makes market data comparison unreliable. However, if within the scope of Capitol's work assignment market sales disclosures on interests are available, then those data is considered. The nearly exclusive reliance on the income approach, using the discounted cash flow (DCF) technique adjusted for specific property risk and market conditions, is typical of the oil and gas industry. Fee for service organizations are used for survey data with respect to price expectations and discount rates, and licensed data services are used for Industry indicators detailing costs, income, acquisitions costs in dollars per barrel of oil equivalent ($/BOE), finding and development costs ($/BOE) and reserve replacement costs ($/BOE) for over 100 E&P companies.

Due to the demands of Section 23.175 of the Texas Property Tax Code and the Texas Constitution, Capitol Appraisal Group, LLC takes great care to not appraise properties in excess of their fair market value. We analyze a segment of the Petroleum Producing E&P market, determining the impact on their stock and debt value of the pricing requirements of Sec. 23.175 and also the pricing that could be reasonably anticipated from the market. Capitol Appraisal Group LLC's opinion of oil and gas prices is guided by the market's anticipation of those prices through the futures market, oil and gas stock prices and oil and gas industry indexes. A base discount rate is developed using the Securities and Exchange Commission (SEC) 10k Standard Measure of Value, Before Federal Income Tax (BFIT), for a grouping of 20 Exploration and Production (E&P) companies, and then matching their 10k Standard Measure of Value (BFIT), reserves and costs, through a discounted cash flow (DCF) technique. This reserve and cost match is used with Capitol's developed pricing scenario and Section 23.175 pricing directives to determine a discount rate necessary to equal the stock and debt value of the companies, as of January 1 for a given tax year.

The Weighted Average Cost of Capital (WACC) technique is also performed for a subset of these companies grouped according to the Petroleum Producing Industry Exploration and Production companies used in the *The Valueline Investment Survey.* These separate pricing scenarios and the resulting discount rates derived from using the aforementioned stock and debt techniques are applied to the universe of oil and gas properties we appraise. In seeking to avoid appraising any oil and gas property **above** its fair cash market value, Capitol Appraisal employs a market adjustment factor (MAF) to its base discount rate in order to apply property specific risk(s). These factors, which create a wide range of discount rates for the properties that Capitol appraises, are necessary to equitably evaluate disparate leases with respect to remaining reserves, price and costs. By performing two DCF income approach appraisals on each property, Capitol Appraisal provides clients with our opinion of market value, while always endeavoring to guard against appraising a mineral lease at greater than its fair cash market value. [A **jurisdictional exception** to the Discounted Cash Flow technique, as this process is described in the Statement on Appraisal Standards #2, 2003 edition of the Uniform Standards of Professional Appraisal Practice, must be taken. Section 23.175(a) of the Texas Property Tax Code both specifies the directives concerning oil and gas pricing that appraisal districts in Texas must follow and also that each appraisal district must adhere to procedure and methodology contained in manuals developed by the Property Tax Division (PTD) of the Texas Comptroller of Public Accounts. Because adherence to this Property Tax Code directive, without discretion, can result in values greater than fair cash market value, we must express caution.]

The resulting oil and gas lease value is then allocated to each owner on the lease based upon his fractional mineral ownership interest. Royalty and working interests have different impacts on their respective values, since only working interests bear the costs of lease operation. Therefore royalty

mineral interest owner's values are allocated from 100% of the appraised royalty value of the lease, according to their fractional royalty interest, while the working interest owner's value(s) are allocated from 100% of the determined working interest value of the lease, according to their fractional working interest.

Review and Testing

Each year we review the estimated market value for each mineral property appraised according to its year-to-year value change and also to industry expected payouts and income indicators. We also examine income projected to be received with the previous year's income and test that income against the lease's appraised value. Market value for income producing properties is a multiple of its monthly or annual income. Our experience through the years indicates that values typically vary within in a range of 2-5 times income, provided all appropriate income factors have been appropriately identified. Periodic reassignment of properties among appraisers and review of appraisals by a more experienced appraiser also contribute to the review process.

Application of appraisal-to-sales ratios is another method for measuring performance. However, single property sales or sales of interest(s) within a property remain difficult to obtain due Texas' disclosure laws. Furthermore many market transactions are normally for multiple properties in multiple areas and include both real and personal property, tangible and intangible. We access licensed databases providing statistical data for company and property sales to compare our efforts. We also measure our performance through comparison of valid single-property market transactions, if any, that are submitted for staff review. Lastly, Capitol Appraisal's mineral appraisal values are subject to review each year in the Property Value Study conducted by the Property Tax Division of the Texas Comptroller of Public Accounts. The Property Tax Division's review as well as comparisons to industry transactions and to single-property market value sales (when available), indicate the validity of the models, techniques and assumptions used.

Document 3A

2018-2019

CAD Plan for Periodic Reappraisal of Industrial Real Property

Subsections (a) and (b), Section 25.18, Tax Code:

(a) CAD shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i).

(b) The plan provides for annual reappraisal of selected industrial property appraised by the CAD. The CAD has a professional services contract with Capitol Appraisal Group, LLC (CAGL) to appraise these properties for the CAD.

(1) Identifying properties to be appraised: Appraisal of properties is limited to those indicated in the contract with the appraisal district, unless additionally requested by the appraisal district. Newly discovered properties will be discussed with the appraisal district to confirm they are to be appraised by Capitol Appraisal. Industrial properties are identified as part of the appraiser's physical inspection process each year and through submitted data by the property owner. The appraiser may also refer to legal documents, photography and other descriptive items.

(2) Identifying and updating relevant characteristics of each property in the appraisal records: The appraiser identifies and updates relevant characteristics through the inspection process. Confidential rendition, assets lists and other confidential data also provide additional information. Subject property data is verified through previously existing records and through published reports.

(3) Defining market areas in the district: Market areas for industrial properties tend to be regional, national and sometimes international. Published information such as prices, financial analysis and investor services reports are used to help define market area.

(4) Developing an appraisal approach that reflects the relationship among property characteristics affecting value and determines the contribution of individual property characteristics: Among the three approaches to value (cost, income and market), industrial properties are most commonly appraised using replacement/reproduction cost new less depreciation models because of readily available cost information. If sufficient income or market data are available, those appraisal models may also be used.

(5) Comparison and Review: The appraiser considers results that best address the individual characteristics of the subject property and that are based on the most reliable data when multiple models are used. Year-to year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.

Document 3B

2018-2019

CAD Plan for Periodic Reappraisal of Industrial Personal Property

Subsections (a) and (b), Section 25.18, Tax Code:

(a) CAD shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i).

(b) The plan provides for annual reappraisal of all industrial personal property appraised by the CAD. The CAD has a professional services contract with Capitol Appraisal Group, LLC (CAGL) to appraise these properties for the CAD.

(1) Identifying properties to be appraised: Appraisal of properties is limited to those indicated in the contract with the appraisal district, unless additionally requested by the appraisal district. Newly discovered properties will be discussed with the appraisal district to confirm they are to be appraised by Capitol Appraisal. Through inspection the appraiser identifies personal property to be appraised. The appraiser begins with properties from the previous tax year and identifies new properties from visual identification and/or publications, newspaper articles, or information obtained through the interview of property owners. The appraiser may also refer to other documents, both public and also confidential, to assist in identification of these properties. Such documents might include but are not limited to the previous year's appraisal roll, vehicle listing services and private directories.

(2) Identifying and updating relevant characteristics of each property in the appraisal records: Data identifying and updating relevant characteristics of the subject properties are collected as part of the inspection process through directories and listing services as well as through later submissions by the property owner, sometimes including confidential rendition. These data are verified through previously existing records and through public reports.

(3) Defining market areas in the district: Market areas for industrial personal property are generally either regional or national in scope. Published price sources are used to help define market areas.

(4) Developing an appraisal approach that reflects the relationship among property characteristics affecting value and determines the contribution of individual property characteristics. Personal property is appraised using replacement/reproduction cost new less depreciation models. Income approach models are used when economic and/or subject property income is available, and a market data model is used when appropriate market sales information is a available.

(5) Comparison and Review: The appraiser reconciles multiple models by considering the model that best addresses the individual characteristics of the subject property. Year-to year property value

changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.

Document 3C

2018-2019

CAD Plan for Periodic Reappraisal of

Utility, Railroad and Pipeline Property

Subsections (a) and (b), Section 25.18, Tax Code:

(a) CAD shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i).

(b) The plan provides for annual reappraisal of all utility, railroad and pipeline property appraised by the CAD. The CAD has a professional services contract with Capitol Appraisal Group, LLC (CAGL) to appraise these properties for the CAD.

(1) Identifying properties to be appraised: Appraisal of properties is limited to those indicated in the contract with the appraisal district, unless additionally requested by the appraisal district. Newly discovered properties will be discussed with the appraisal district to confirm they are to be appraised by Capitol Appraisal. Utility, railroad and pipeline properties that are susceptible to inspection are identified by inspection. The appraiser may also refer to other documents, both public and also confidential to assist in identification of these properties. Due to the varied nature of utility, railroad, and pipeline properties there is no standard data collection form or manual. New permitting documents on record with the Railroad Commission of Texas provide a source to identify potential new pipeline projects but does not provide indication if the project was actually started, completed, or a distinct location of the proposed project. Every effort is made to discover new utility, railroad, and pipeline properties through personal observation combined with permitting documents.

(2) Identifying and updating relevant characteristics of each property in the appraisal records: The appraiser identifies and updates relevant characteristics through data collected as part of the inspection process and through later submissions by the property owner, sometimes including confidential rendition. Additional data are obtained through public sources, regulatory reports and through analysis of comparable properties.

(3) Defining market areas in the district: Market areas for utility, railroad and pipeline property tend to be regional or national in scope. Financial analyst and investor services reports are used to help define market areas.

(4) Developing an appraisal approach that reflects the relationship among property characteristics affecting value and determines the contribution of individual property characteristics: For all three types of property, the appraiser must first form an opinion of highest and best use. Among the three approaches to value (cost, income and market),

pipeline value is calculated using a replacement/reproduction cost new less depreciation model [RCNLD]. In addition to the RCNLD indicator, a unit value model may also be used if appropriate data are available. Utility and railroad property are appraised in a manner similar to pipeline except that the RCNLD model is not used.

(5) Comparison and Review: The appraiser considers results that best address the individual characteristics of the subject property when multiple models are used. Year-to year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process. These types of property are also subject to review by the Property Tax Division of the Texas Comptroller's Office through their annual Property Value Study.

Document 3D

2018-2019

CAD Plan for Periodic Reappraisal

of Oil and Gas Property

In accordance with Section 25.18 of the Tax Code:

(a) CAD shall implement the plan for periodic reappraisal of property as approved by the board of directors under Section 6.05 (i).

(b) The plan provides for annual reappraisal of all oil and gas property appraised by the CAD. The CAD has a professional services contract with Capitol Appraisal Group, LLC (CAGL) to appraise these properties for the CAD.

(1) Identification of new property and its situs. As subsurface mineral properties lie within the earth, they cannot be physically identified by inspection like other real property. However, the inability to directly inspect does not appreciably affect the ability to identify and appraise these properties. To identify new properties, CAGL obtains monthly oil and gas lease information from the Railroad Commission of Texas [RRC] to compare against oil and gas properties already identified. The situs of new properties is determined using plats and W-2/G-1 records from the RRC, as well as CAGL's in-house map resources.

(2) Identifying and updating relevant characteristics of all oil and gas properties to be appraised. Relevant characteristics necessary to estimate value of remaining oil or gas reserves are production volume and pattern, product prices, expenses borne by the operator of the property, and the rate at which the anticipated future income should be discounted to incorporate future risk. CAGL obtains information to update these characteristics annually from regulatory agencies such as the RRC, the Comptroller of Public Accounts, submissions from property owners and operators, as well as from published investment reports, licensed data services, service for fee organizations and through comparable properties, when available.

(3) Defining market areas in the district and identifying property characteristics that affect property value in each market area. Oil and gas markets are regional, national and international. Therefore they respond to market forces beyond defined market boundaries as observed among more typical real properties.

(4) Developing an appraisal approach that best reflects the relationship among property characteristics affecting value and best determines the contribution of individual property characteristics. Among the three approaches to value (cost, income and market), the income approach to value is most commonly used in the oil and gas industry. Through use of the discounted cash flow technique in particular, the appraiser is able to bring together relevant characteristics of production volume and pattern, product prices, operating expenses and discount rate to determine an estimate of appraised value of an oil or gas property.

(5) Comparison and Review. Use of the income approach is the first step in determining an estimate of market value. After that the appraiser reviews the estimated market value compared to its previous certified value and also compares it to industry expected payouts and income indicators. The appraiser examines the model's value with its previous year's actual income, expecting value to typically vary within in a range of 2-5 times actual annual income, provided all appropriate income factors have been correctly identified. Finally, periodic reassignment of properties among appraisers and review of appraisals by a more experienced appraiser further expand the review process.

Jefferson County Appraisal District

I have no present or prospective interest in the properties that are subject of this report, and have no personal interest with respect to the parties involved.

I have no bias with respect to any property that is the subject of this report or to the parties involve with this assignment.

My engagement in this assignment was not contingent upon developing or reporting predetermined results.

My compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.

My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standards of Professional Practice*.

I have either inspected the properties that are assigned to me and that are susceptible to inspection or have arranged to have them inspected by another appraiser at Capitol Appraisal Group, Inc.

Gregg A. Davis, TDLR No. 71552

Noah Williams, TDLR No. 73672

Dave E. Poplar, TDLR No. 71614

Noel D. Wilcoxson, TDLR No. 71581

Michael D. Davis, TDLR No. 74809